

1987

Committee handbook, 1987-88: Officers, board of directors and council, boards and committees, staff organization, state CPA societies, Board, council, and annual meeting dates

American Institute of Certified Public Accountants

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COMMITTEE HANDBOOK 1987/88

**Officers, Board of Directors, and Council
Boards and Committees
Staff Organization
State CPA Societies
Board, Council, and Annual Meeting Dates**

AICPA American Institute of Certified Public Accountants

COMMITTEE HANDBOOK 1987/88

**Officers, Board of Directors, and Council
Boards and Committees
Staff Organization
State CPA Societies
Board, Council, and Annual Meeting Dates**

American Institute of Certified Public Accountants

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Headquarters: 1211 Avenue of the Americas, New York, NY 10036-8775
(212 575-6200)

Washington Office: 1455 Pennsylvania Avenue, NW, Washington, DC
20004-1007 (202 737-6600)

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AICPA Committee Terminology

AICPA COMMITTEE TERMINOLOGY

BOARD (B)

The bylaws provide for a Board of Directors, a Joint Trial Board, and a Board of Examiners. Hence, the term "Board" is used in connection with these bodies.

DIVISION (D)

A division is the combination of executive committees, subcommittees, task forces and staff having responsibility for a major area of activity and assigned divisional status by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws.

EXECUTIVE COMMITTEE (EC)

An executive committee is the standing parent group responsible for policy-setting in an area of activity that has been assigned divisional status. Executive committee members are appointed by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws.

COMMITTEE (C)

A committee is a standing committee responsible for policy-setting in an area of activity that has not been assigned divisional status. Committee members are appointed by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws. Committees designated as advisory are not responsible for policy-setting, but are appointed to provide the views of membership groups to policy-setting boards and committees.

SUBCOMMITTEE (S)

A subcommittee is a standing group which may be entirely or partially composed of some of the members of the related executive committee or committee or may be composed entirely of other persons. Subcommittees shall be appointed by the Chairman of the Board except that a planning subcommittee may be appointed by the chairman of the related executive committee or committee. The work of a subcommittee is subject to overall review by the related executive committee or committee.

TASK FORCE (TF)

A task force is a group appointed to undertake a specific project which will terminate on the completion of its assignment. It may be entirely or partially composed of some of the members of the related executive committee or committee or may be composed entirely of other persons. A task force is appointed by and reports to the chairman of the related executive committee or committee.

SPECIAL COMMITTEE (SC)

A special committee is a committee appointed by the Board of Directors or by the Chairman of the Board solely to undertake a special one-time project and to be disbanded upon the completion of that mission. A special committee is distinguished from a task force by the fact that it is not responsible to an activity executive committee and is not created or appointed by an activity executive committee chairman.

Board of Directors
Officers
Directors
Board Committees
Council Members

BOARD OF DIRECTORS 1987-88

OFFICERS 1987-88

A. Marvin Strait, *Chairman*. . . Strait, Kushinsky & Company, 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (303 471-4290)
Robert L. May, *Vice Chairman*. . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4683)
Philip B. Chenok, *President*. . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)
Lowell A. Baker, *Vice President*. . . Meaden & Moore, 1010 Huntington Bldg., Cleveland, OH 44115 (216 241-3272)
Leonard A. Dopkins, *Vice President*. . . Dopkins & Company, 200 International Dr., Buffalo, NY 14221 (716 634-8800)
Doyle Z. Williams, *Vice President*. . . University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-2426)
Gerald A. Polansky, *Treasurer*. . . Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4100)
Donald J. Schneeman, *General Counsel and Secretary*. . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-6469)

DIRECTORS

FOR THREE YEARS 1987-90

John D. Abernathy. . . Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
Robert L. Bunting. . . Moss Adams, 2830 Bank of California Center, Seattle, WA 98164 (206 223-1820)
Robert L. Israeloff. . . Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY 11582 (516 872-3300)
Alan B. Levenson**. . . Fulbright & Jaworski, 1150 Connecticut Ave., NW, Washington, DC 20036 (202 662-4600)

FOR TWO YEARS 1987-89

Ulyesse J. LeGrange. . . Exxon Company, U.S.A., P.O. Box 2180, Houston, TX 77252 (713 656-4695)
Thomas W. Rimerman. . . Frank, Rimerman & Co., 770 Welch Rd., Palo Alto, CA 94304 (415 328-3103)
John P. Thomas. . . Arthur Young, P.O. Drawer 4108, Tallahassee, FL 32315 (904 224-7194)
Kathryn D. Wriston**. . . Consultant, 870 United Nations Plaza, Ste. 23A, New York, NY 10017 (212 940-3404)

FOR ONE YEAR 1987-88

Paula H. J. Cholmondeley. . . Consultant, 1928 Middlebridge Dr., Silver Spring, MD 20906 (301 871-3258)
Merle S. Elliott. . . Smith Elliott Kearns & Company, P.O. Box 947, Hagerstown, MD 21741 (301 733-5020)

BOARD OF DIRECTORS 1987-88 (CONT'D)

Charles Kaiser, Jr. . . . Pannell Kerr Forster, One Wilshire Blvd., Ste. 1800, 624 South Grand Ave., Los Angeles, CA 90017 (213 680-0900)

Ralph S. Saul** . . . CIGNA Corporation, 1600 Arch St., Philadelphia, PA 19103 (215 241-5051)

**Public Member

EX OFFICIO

J. Michael Cook, *Immediate Past Chairman*. . . Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0602)

STAFF AIDE:

Donald J. Schneeman – General Counsel and Secretary (212 575-6469)

NOTE: All officers and Board members are automatically members of Council during their terms in office.

BOARD COMMITTEES

NOTE:

The Chairman of the Board and the President are Ex Officio Members of all Board committees.

The following committees of the Board of Directors have been appointed for 1987-88:

ACCOUNTING RESEARCH ASSOCIATION, INC.

OBJECTIVE: To provide a best efforts commitment to the financing of the Financial Accounting Foundation.

OFFICERS AND BOARD OF TRUSTEES

Charles Kaiser, Jr., *President*. . . Pannell Kerr Forster, One Wilshire Blvd., Ste. 1800, 624 South Grand Ave., Los Angeles, CA 90017 (213 680-0900)

Doyle Z. Williams, *Vice President*. . . University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-2426)

Paula H. J. Cholmondeley, *Secretary-Treasurer*. . . Consultant, 1928 Middlebridge Dr., Silver Spring, MD 20906 (301 871-3258)

John D. Abernathy. . . Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

Philip B. Chenok. . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)

Robert L. May. . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4683)

STAFF AIDE:

Donald L. Adams – Vice President, Finance and Administration (212 575-6296)

AICPA EFFECTIVE LEGISLATION COMMITTEE

OBJECTIVE: The Effective Legislation Committee is the Institute's political action committee. It is made up of members of the Board of Directors and provides financial support for election campaigns of Congressmen and Senators whose views are consistent with AICPA goals.

A. Marvin Strait, President. . . Strait, Kushinsky & Company, 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (303 471-4290)

Gerald A. Polansky, Treasurer. . . Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4100)

Leonard A. Dopkins, Secretary. . . Dopkins & Company, 200 International Dr., Buffalo, NY 14221 (716 634-8800)

J. Michael Cook. . . Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0602)

Charles Kaiser, Jr. . . Pannell Kerr Forster, One Wilshire Blvd., Ste. 1800, 624 South Grand Ave., Los Angeles, CA 90017 (213 680-0900)

Alan B. Levenson. . . Fulbright & Jaworski, 1150 Connecticut Ave., NW, Washington, DC 20036 (202 662-4600)

Robert L. May. . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4683)

STAFF AIDES:

Donald L. Adams – Vice President, Finance and Administration
(212 575-6296)

Theodore C. Barreaux – Group Vice President, Government Relations
(202 737-6600)

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS FOUNDATION

OBJECTIVE: To advance the profession of accountancy and to develop and improve accountancy education.

OFFICERS AND BOARD OF TRUSTEES

A. Marvin Strait, President. . . Strait, Kushinsky & Company, 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (303 471-4290)

Gerald A. Polansky, Treasurer. . . Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4100)

Thomas W. Rimerman, Secretary. . . Frank, Rimerman & Co., 770 Welch Rd., Palo Alto, CA 94304 (415 328-3103)

Paula H. J. Cholmondeley. . . Consultant, 1928 Middlebridge Dr., Silver Spring, MD 20906 (301 871-3258)

Ralph S. Saul. . . CIGNA Corporation, 1600 Arch St., Philadelphia, PA 19103 (215 241-5051)

STAFF AIDE:

Donald L. Adams – Vice President, Finance and Administration
(212 575-6296)

AUDIT COMMITTEE

OBJECTIVE: The Committee is primarily concerned with the effectiveness of the audits conducted by the Institute's Internal Audit Staff and independent certified public accountants. The Committee recommends the engagement of independent auditors; reviews the scope and the results of audits; reviews the scope of the AICPA's internal control systems and the findings and recommendations of its internal auditors; and appraises the AICPA's financial reporting activities and the accounting standards and principles followed by the Chief Financial Officer.

Ulyesse J. LeGrange, Chairman. . . . Exxon Company, U.S.A., P.O. Box 2180, Houston, TX 77252 (713 656-4695)

Lowell A. Baker. . . . Meaden & Moore, 1010 Huntington Bldg., Cleveland, OH 44115 (216 241-3272)

Robert L. Bunting. . . . Moss Adams, 2830 Bank of California Center, Seattle, WA 98164 (206 223-1820)

John P. Thomas. . . . Arthur Young, P.O. Drawer 4108, Tallahassee, FL 32315 (904 224-7194)

Kathryn D. Wriston. . . . Consultant, 870 United Nations Plaza, Ste. 23A, New York, NY 10017 (212 940-3404)

STAFF AIDES:

Donald L. Adams – Vice President, Finance and Administration (212 575-6296)

Jerry Cicalese – Director, Internal Audit (212 575-6303)

FINANCE COMMITTEE

OBJECTIVE: To maintain the relevance of the Institute's continuing objectives and contribute to their advancement by reviewing strategy, plans, budgets—including the compensation of staff officers and ranges of compensation for exempt staff—and material deviations in plans and budgets prior to discussion by the Board of Directors.

Gerald A. Polansky, Chairman. . . . Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4100)

John D. Abernathy. . . . Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

Philip B. Chenok. . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)

J. Michael Cook. . . . Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0602)

Merle S. Elliott. . . . Smith Elliott Kearns & Company, P.O. Box 947, Hagerstown, MD 21741 (301 733-5020)

Robert L. Israeloff. . . . Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY 11582 (516 872-3300)

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Robert L. May. . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4683)

Donald J. Schneeman. . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-6469)

STAFF AIDE:

Donald L. Adams – Vice President, Finance and Administration (212 575-6296)

INVESTMENTS COMMITTEE

OBJECTIVE: To provide oversight for the investments of the Institute.

Ralph S. Saul, Chairman. . . . CIGNA Corporation, 1600 Arch St.,
Philadelphia, PA 19103 (215 241-5051)

William L. Bryant, Jr. . . . Dean Witter Reynolds, Inc., 4700 Six Forks Rd.,
Raleigh, NC 27609 (919 782-4333)

Robert H. Joseph, Jr. . . . Alliance Capital Management Corporation,
1345 Avenue of the Americas, New York, NY 10105 (212 969-1308)

John R. Meinert . . . Hartmarx Corporation, 101 North Wacker Dr., Chicago,
IL 60606 (312 372-6300)

Alfred P. Morano . . . Gerald T. Reilly & Company, 424 Adams St., Milton,
MA 02186 (617 696-8900)

Gerald A. Polansky . . . Touche Ross & Co., 1900 M St., NW, Washington, DC
20036 (202 955-4100)

Michael J. Sullivan . . . Sullivan, Davitt & Kreitzman, 4826 Montgomery Ln.,
Bethesda, MD 20814 (301 654-3201)

STAFF AIDE:

Leonard I. Green – Director, Financial Management (212 575-6383)

COUNCIL – ELECTED MEMBERS

FOR THREE YEARS 1987–90

Louis J. Barbich . . . Barbich, Longcrier & Co., 333 Palmer Dr., Ste. 300, P.O. Box 11171, Bakersfield, CA 93389 (805 397-1171)
Charles J. Beauvais, Jr. . . . Stewart, Beauvais & Whipple, 1979 Holland Ave., P.O. Box 558, Port Huron, MI 48060 (313 984-3829)
Truman W. Brooks . . . Own Account, Carlton Plaza, Ste. 103, 6400 Lee Highway, Chattanooga, TN 37421 (615 892-7530)
E. M. Campbell, Jr. . . . Campbell & Wiggins, 201 Avenue G, SW, P.O. Box 1365, Winter Haven, FL 33882 (813 299-1238)
Stanley M. Carrothers . . . Stanley M. Carrothers Accountancy Corporation, 7171 Bowling Dr., Ste. 100, Sacramento, CA 95823 (916 392-4550)
Daniel J. Collins, Jr. . . . Peat Marwick Main & Co., One Mellon Bank Center, 25th Fl., Pittsburgh, PA 15219 (412 391-9710)
Ralph D. Dickson . . . Ralph Dickson & Company, 580 South High St., Columbus, OH 43215 (614 464-0320)
William F. Easley . . . Goforth & Marti Office Supply Co., 234 North “D” St., San Bernardino, CA 92401 (714 884-1863)
Thomas Fee . . . Jefferson-Pilot Corporation, 101 North Elm St., Greensboro, NC 27401 (919 378-2417)
Jack Fradin . . . Fradin, Gessman & Co., 1000 Greenwich Ave., Warwick, RI 02886 (401 738-6600)
Frank C. Frago . . . Cole, Frago, Cusick, Chestler & Co., 449 Silas Deane Highway, Wethersfield, CT 06109 (203 721-8696)
Vincent A. Gervais . . . Crow Gervais & Company, P.S., 2030 First Ave., Ste. 300, Seattle, WA 98121 (206 448-1665)
Arthur Greenspan . . . Arthur Greenspan and Company, 1125 San Jacinto Bldg., Beaumont, TX 77701 (409 835-5358)
Clive B. Klatzkin . . . Klatzkin and Company, 2681 Quakerbridge Rd., Trenton, NJ 08619 (609 890-9189)
John L. Kreischer . . . Kreischer, Miller & Co., 200 Gibraltar Rd., Horsham, PA 19044 (215 441-4600)
Jimmy A. La Foy . . . Jimmy A. La Foy & Company, P.C., P.O. Box 790, Opelika, AL 36803 (205 749-3449)
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Eugene V. Malinowski . . . Peat Marwick Main & Co., 150 JFK Parkway, Short Hills, NJ 07078 (201 467-9650)
Jimmie L. Mason . . . Mason, Warner & Company, P.O. Box 3670, Lubbock, TX 79452 (806 797-3251)
Marvin W. Maydew . . . Own Account, 820 Quincy, Ste. 600, Topeka, KS 66612 (913 234-6673)
John R. Meinert . . . Hartmarx Corporation, 101 North Wacker Dr., Chicago, IL 60606 (312 372-6300)
Carmen R. Milano . . . Own Account, 8101 Courte Dr., Apt. 211, Niles, IL 60648 (312 967-6746)
Bert N. Mitchell . . . Mitchell, Titus & Co., Two Park Ave., New York, NY 10016 (212 686-4777)
Arthur H. Morrison . . . Morrison & Morrison, Ltd., 105 West Adams, Ste. 2500, Chicago, IL 60603 (312 346-2141)

COUNCIL – ELECTED MEMBERS (CONT'D)

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Jake L. Netterville . . . Postlethwaite & Netterville, 8550 United Plaza Blvd., Ste. 1001, Baton Rouge, LA 70809 (504 922-4600)

Joseph H. Novotny . . . Novotny & Novotny, 188 Duke of Gloucester St., Annapolis, MD 21404 (301 269-8414)

Ron D. Pittman . . . Gatson, Gay & Montgomery, P.C., 3603 North 7 Ave., Phoenix, AZ 85013 (602 265-6500)

J. Allen Poole . . . Blackwell, Poole & Company, P.O. Box 82472, Atlanta, GA 30354 (404 762-7758)

William L. Raby . . . Touche Ross & Co., 30 East Bishop, Tempe, AZ 85282 (602 966-5648)

Ronnie Rudd . . . Arthur Andersen & Co., 711 Louisiana, Ste. 1300, Houston, TX 77002 (713 237-5046)

Robert A. Satin . . . Laventhol & Horwath, 2049 Century Park East, Ste. 3700, Los Angeles, CA 90067 (213 201-8701)

Charles E. Schwyn . . . Deloitte Haskins & Sells, One Kaiser Plaza, Oakland, CA 94612 (415 452-0250)

Philip J. Scissors . . . Hochschild, Bloom & Company, 255 South Odell Ave., Marshall, MO 65340 (816 886-6815)

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Kenneth I. Solomon . . . Laventhol & Horwath, 300 South Riverside Plaza, Chicago, IL 60606 (312 648-0555)

Jere St. Angelo . . . Arthur Andersen & Co., One International Pl., 100 Oliver St., Boston, MA 02110 (617 330-4593)

Gary L. Stewart . . . Eskew & Gresham, P.S.C., 10100 Linn Station Rd., 700 Centre Bldg., Louisville, KY 40223 (502 426-3700)

Arthur J. Stites . . . Stites & Mato, P.A., 5644 Colcord Ave., Jacksonville, FL 32211 (904 724-4020)

Thomas E. Walsh . . . Retirement Data Services, Inc., 9975 Valley View Rd., Eden Prairie, MN 55344 (612 941-7101)

James D. Winemiller . . . Blue & Company, 9100 Keystone Crossing, Ste. 500, P.O. Box 80069, Indianapolis, IN 46280 (317 848-8920)

FOR TWO YEARS 1987-89

Angelo A. Agnello . . . Kelly Services, Inc., 999 West Big Beaver Rd., Troy, MI 48084 (313 362-4444)

F. Duane Blackley . . . Peat Marwick Main & Co., 77 West 200 South, Ste. 300, Salt Lake City, UT 84101 (801 328-0671)

William J. Bomar . . . Windham, Brannon & Co., 615 Peachtree St., Ste. 900, P.O. Box 54226, Atlanta, GA 30379 (404 875-5661)

Michael L. Borsuk . . . Coopers & Lybrand, Corporate Center II, 225 Broad Hollow Rd., Melville, NY 11747 (516 420-9200)

Sharon C. Brown . . . Coopers & Lybrand, 5959 Blue Lagoon Dr., NW 11 St., Miami, FL 33126 (305 263-8200)

Paul R. Browner . . . Paul Browner, Chartered, 932 Hungerford Dr., Ste. 17, Rockville, MD 20850 (301 340-3340)

COUNCIL – ELECTED MEMBERS (CONT'D)

Nicholas P. Constantakis . . . Arthur Andersen & Co., 2100 One PPG Pl., Pittsburgh, PA 15222 (412 781-0248)

Arthur F. Dignam . . . National Broadcasting Company, 30 Rockefeller Plaza, New York, NY 10112 (212 664-5421)

Thomas M. Feeley . . . Feeley & Driscoll, P.C., 100 North Washington St., Boston, MA 02114 (617 742-7788)

Robert M. Garber . . . Ernst & Whinney, 1300 Huntington Bldg., Cleveland, OH 44115 (216 861-5000)

Joseph P. Germain, Jr. . . . Farrar, Germain and Company, 3950 Main St., Bridgeport, CT 06606 (203 371-6667)

Antonio Ginorio . . . Price Waterhouse, G.P.O. Box 3566, San Juan, PR 00936 (809 754-9090)

Herman L. Gray . . . Moore & Gray, P.O. Box 589, Corinth, MS 38834 (601 286-8496)

Duane C. Hansen . . . Arthur Andersen & Co., One Market Plaza, Ste. 3500, San Francisco, CA 94105 (415 546-8370)

Allen B. Hatfield . . . Deloitte Haskins & Sells, 3900 U.S. Bancorp Tower, Portland, OR 97204 (503 222-1341)

Paul W. Hillier, Jr. . . . Price Waterhouse, 1400 First City Center, Dallas, TX 75201 (214 922-8040)

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ALASKA	
Michael T. Cook—Peat Marwick Main & Co., Fairbanks	1988
Cynthia A. Coulter ³ —Whitlock, Carlson & Associates, A.P.C., Anchorage	1988
ARIZONA	
William J. Hodges, Jr. ³ —Arthur Andersen & Co., Tempe	1988
Ron D. Pittman—Gatson, Gay & Montgomery, P.C., Phoenix	1990
William L. Raby—Touche Ross & Co., Tempe	1990
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George Layton Bowman ³ —Bowman and Company, P.C., Mountain Home	1988
C. Herman Estes—C.H. Estes & Company, Little Rock	1988
CALIFORNIA	
Louis J. Barbich—Barbich, Longcier & Co., Bakersfield	1990
Stanley M. Carrothers—Stanley M. Carrothers Accountancy Corporation, Sacramento	1990
Roger Cason ² —Peat Marwick Main & Co., San Francisco	1988
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William F. Easley—Gofort & Marti Office Supply Co., San Bernardino	1990
Hilliard R. Giffen—(Retired), Fresno	Ex Officio
Duane C. Hansen—Arthur Andersen & Co., San Francisco	1989
Clifford V. Heimbucher—(Retired), Berkeley	Ex Officio
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Charles Kaiser, Jr. ¹ —Pannell Kerr Forster, Los Angeles	1988
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Robert A. Mellin ² —Hood and Strong, San Francisco	1988
William A. Moore—William A. Moore, Inc., Redding	1988
David E. Peeler—Wilmure, Peeler & Boucher, Whittier	1988
Robert A. Petersen—Petersen Associates, Menlo Park	1989
Thomas A. Rimerman ¹ —Frank, Rimerman & Co., Palo Alto	1989
Robert A. Satin—Laventhol & Horwath, Los Angeles	1990
Michael J. Schwarz—Michael J. Schwarz, A.C., San Diego	1989
Charles E. Schwyn—Deloitte Haskins & Sells, Oakland	1990
Maurice H. Stans—(Retired), Pasadena	Ex Officio
Doyle Z. Williams ¹ —University of Southern California, Los Angeles (Vice President)	1988

¹ Serving on Council as a Member of the Board of Directors

² Serving on Council as Member at Large

³ Serving on Council as the State Society Representative

State	Term Expires
COLORADO	
Robert D. Hammond—Clifton, Gunderson & Co., Denver	1988
Howard D. Lutz—Shenkin, Kurtz, Baker & Co., P.C., Englewood	1990
Douglas M. Sparks—Ernst & Whinney, Denver	1989
Marvin L. Stone—Own Account, Denver	Ex Officio
A. Marvin Strait ¹ —Strait, Kushinsky & Company, Colorado Springs (Chairman of the Board)	1988
William H. Weiskopf ³ —Arthur Young, Denver	1988
CONNECTICUT	
Benjamin E. Cohen—Blum, Shapiro & Company, P.C., West Hartford	1988
Joseph P. Cummings—(Retired), Greenwich	Ex Officio
Frank C. Frago—Cole, Frago, Cusick, Chestler & Co., Wethersfield	1990
Joseph P. Germain, Jr.—Farrar, Germain and Company, Bridgeport	1989
Donald J. Kirk ² —Columbia University, New York, NY	1990
John W. Queenan—(Retired), Greenwich	Ex Officio
Michael Weinschel ³ —Capossela, Cohen, Engelson & Colman, Southport	1988
DELAWARE	
Lee Kesselman—Own Account, Wilmington	1989
H. Brandt King, Jr. ³ —(Retired), Wilmington	1988
DISTRICT OF COLUMBIA	
Paul R. Browner—Paul Browner, Chartered, Rockville, MD	1989
Albert B. Ellentuck ² —Laventhol & Horwath, Washington	1989
Alan B. Levenson ¹ —Fulbright & Jaworski, Washington (Public Member)	1990
Gerald A. Polansky ¹ —Touche Ross & Co., Washington (Treasurer)	1988
Sharon A. Virga ³ —Touche Ross & Co., Washington	1988
FLORIDA	
Russell S. Bogue, Jr.—Coopers & Lybrand, Tampa	1988
Sharon C. Brown—Coopers & Lybrand, Miami	1989
E.M. Campbell, Jr.—Campbell & Wiggins, Winter Haven	1990
Alvin R. Jennings—(Retired), Miami	Ex Officio
Ralph E. Kent—(Retired), Longboat Key	Ex Officio
Patrick J. Knipe—Colley, Trumbower & Howell, Orlando	1988
Walter J. Oliphant—(Retired), North Palm Beach	Ex Officio
Arthur J. Stites—Stites & Mato, P.A., Jacksonville	1990

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State	Term Expires
John P. Thomas ¹ —Arthur Young, Tallahassee	1989
Charles E. Van Middlesworth—Van Middlesworth & Company, P.A., St. Petersburg	1989
Wilber G. Van Scoik ³ —Harper, Van Scoik & Co., Clearwater	1988
GEORGIA	
William J. Bomar—Windham, Brannon & Co., Atlanta	1989
Johnnie L. Clark ² —Atlanta University, Atlanta	1989
John W. Cook ³ —Georgia State University, Atlanta	1988
Lamar W. Davis—Davis, McCorkle & Co., Savannah	1988
J. Allen Poole—Blackwell, Poole & Company, Atlanta	1990
GUAM	
Jerold W. Filush—Peat Marwick Main & Co., Agana	1988
Daniel S. Fitzgerald ³ —Touche Ross & Co., Agana	1988
HAWAII	
Carole A. Gibbs-Fisher—Hawaiian Trust Co., Ltd., Honolulu	1988
Frank K. Hamada ³ —Peat Marwick Main & Co., Honolulu	1988
IDAHO	
George E. Alvarez ³ —(Retired), Boise	1988
Rex S. Leforgee—Leforgee, Rogers and Evans, Twin Falls	1989
ILLINOIS	
Ivan O. Bull—(Retired), Champaign	Ex Officio
Eileen T. Corcoran ³ —Arthur Young, Chicago	1988
Robert C. Fietsam—R.C. Fietsam & Co., Belleville	1988
Kenneth J. Hull—Follett Corporation, Chicago	1988
David L. Landsittel ² —Arthur Andersen & Co., Chicago	1988
Anthony M. Mandolini—Peat Marwick Main & Co., Chicago	1989
John R. Meinert—Hartmarx Corporation, Chicago	1990
Carmen R. Milano—Own Account, Niles	1990
J. Curt Mingle ² —Clifton, Gunderson & Co., Peoria	1990
Arthur H. Morrison—Morrison & Morrison, Ltd., Chicago	1990
Selwin E. Price—Grant Thornton, Chicago	1988
Kenneth I. Solomon—Laventhol & Horwath, Chicago	1990
INDIANA	
Marshall S. Armstrong—(Retired), Zionsville	Ex Officio
Fred H. Gage ³ —Baden, Conrad, Gage & Schroeder, Fort Wayne	1988
Richard W. Shymanski—Harding, Shymanski & Company, Evansville	1988
James D. Winemiller—Blue & Company, Indianapolis	1990

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State	Term Expires
IOWA	
Larry F. Mosebach—Mosebach, Griffith and Company, Tama	1990
Robert W. Snodgrass ³ —Draper, Snodgrass, Mikkelsen, P.C., Creston	1988
KANSAS	
Marvin W. Maydew—Own Account, Topeka	1990
Max V. Snodgrass ³ —Snodgrass, Dunlap & Company, Iola	1988
KENTUCKY	
Gary L. Stewart—Eskew & Gresham, P.S.C., Louisville	1990
Ray M. Ware ³ —Ware and Ware, Lexington	1988
LOUISIANA	
Edward D. Conway ³ —Conway & Romig, New Orleans	1988
Herman J. Lowe—H.J. Lowe & Company, Baton Rouge	Ex Officio
Jake L. Netterville—Postlethwaite & Netterville, Baton Rouge	1990
Melvin M. Pechon—Peat Marwick Main & Co., New Orleans	1989
Louis H. Pilie—(Retired), Covington	Ex Officio
MAINE	
Carolyn J. Garfield—Own Account, Portland	1988
Robert D. Marsh, Jr. ³ —Peat Marwick Main & Co., Portland	1988
MARYLAND	
Patricia B. Bissell—Keller, Zanger, Bissell & Co., Rockville	1988
Paula H. J. Cholmondeley ¹ —Consultant, Silver Spring	1988
Merle S. Elliott ¹ —Smith Elliott Kearns & Company, Hagerstown	1988
Aloysius M. Mlot ³ —Touche Ross & Co., Baltimore	1988
Joseph H. Novotny—Novotny & Novotny, Annapolis	1990
Terry W. Weller—McLean, Koehler, Sparks & Hammond, Towson	1989
MASSACHUSETTS	
Thomas M. Feeley—Feeley & Driscoll, P.C., Boston	1989
Paul J. Gerry—Own Account, Boston	1988
Samuel M. Klingsberg ³ —Hersh, Klingsberg and Diamond, Chestnut Hill	1988
Jere St. Angelo—Arthur Andersen & Co., Boston	1990
MICHIGAN	
Angelo A. Agnello—Kelly Services, Inc., Troy	1989
Charles J. Beauvais, Jr.—Stewart, Beauvais & Whipple, Port Huron	1990

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State	Term Expires
Allan W. Nietzsche—Nietzke & Faupel, P.C., Pigeon	1988
Phyllis E. Peters ³ —Touche Ross & Co., Detroit	1988
Lloyd A. Schwartz—Coopers & Lybrand, Detroit	1988

MINNESOTA

Fred W. Bassinger—Deloitte Haskins & Sells, Minneapolis	1988
Bernie H. Beaver ³ —Boulay, Heutmaker, Zibell & Co., Minneapolis	1988
Rholan E. Larson—Larson, Allen, Weishair & Co., Minneapolis	Ex Officio
John E. Thomas—Arthur Andersen & Co., St. Paul	1989
Thomas E. Walsh—Retirement Data Services, Inc., Eden Prairie	1990

MISSISSIPPI

Herman L. Gray—Moore & Gray, Corinth	1989
John M. Robinson ³ —Nail, McKinney, Tate & Robinson, Tupelo	1988

MISSOURI

Robert J. Baker—Myers, Baker, Rife and Denham, Webb City	1988
John C. Burke ³ —Grant Thornton, Kansas City	1988
Joel R. Kamil ² —Own Account, Chesterfield	1988
Philip J. Scissors—Hochschild, Bloom & Company, Marshall	1990

MONTANA

George D. Anderson—Anderson ZurMuehlen & Co., Helena	Ex Officio
Ellen J. Feaver—State of Montana, Helena	1988
Ronald A. Taylor ³ —Junkermier Clark Campanella Stevens, P.C., Missoula	1988

NEBRASKA

John W. Hancock ³ —Hancock & Dana, Omaha	1988
Ronald F. Ueberrhein—Ueberrhein & Associates, Lincoln	1988

NEVADA

Clifton B. Shoolroy ³ —Pangborn & Co., Ltd., Reno	1988
Revelle B. Taylor—Laventhol & Horwath, Las Vegas	1988

NEW HAMPSHIRE

Frederick G. Briggs, Jr. ³ —Own Account, Manchester	1988
Raymond C. Dugdale—Own Account, Manchester	1988
John T. Schiffman ² —Smith, Batchelder & Rugg, Lebanon	1989

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State	Term Expires
NEW JERSEY	
John C. Kelly—Arthur Andersen & Co., Roseland	1989
Clive B. Klatzkin—Klatzkin and Company, Trenton	1990
LeRoy Layton—(Retired), Franklin Lakes	Ex Officio
John S. Lee—Lee, Sexton & Mershon, Allentown	1988
Eugene V. Malinowski—Peat Marwick Main & Co., Short Hills	1990
William J. Owen, Jr.—Suburban Propane Gas Corporation, Morristown	1989
Joel J. Rogoff ³ —Touche Ross & Co., Newark	1988
Leon H. Turner—Turner, Stauffer & Co., Wildwood	1988
NEW MEXICO	
Jay F. Boyd ³ —Pulakos & Alongi, Ltd., Albuquerque	1988
Dennis S. Sterosky—Pulakos & Alongi, Ltd., Albuquerque	1988
NEW YORK	
John D. Abernathy ¹ —Seidman & Seidman/BDO, New York	1990
David A. Berenson—Ernst & Whinney, Washington, DC	1988
Michael L. Borsuk—Coopers & Lybrand, Melville	1989
Philip B. Chenok ¹ —American Institute of CPAs, New York (President)	Ex Officio
J. Michael Cook ¹ —Deloitte Haskins & Sells, New York (Immediate Past Chairman of the Board)	1988
Philip L. Defliese—Columbia University, New York	Ex Officio
Arthur F. Dignam—National Broadcasting Company, New York	1989
J. Roger Donohue—Edward Isaacs & Company, New York	1988
Leonard A. Dopkins ¹ —Dopkins & Company, Buffalo (Vice President)	1988
Robert K. Elliott ² —Peat Marwick Main & Co., New York	1989
Robert Fagliarone ³ —Grimaldi, Fagliarone & Tornatore, Syracuse	1988
Thomas D. Flynn—(Retired), New York	Ex Officio
William L. Gladstone ² —Arthur Young, New York	1988
Ray J. Groves—Ernst & Whinney, New York	Ex Officio
Richard J. Guiltinan—(Retired), Hohokus, N.J.	1988
Robert L. Israeloff ¹ —Israeloff, Trattner & Co., Valley Stream	1990
William S. Kanaga—Arthur Young, New York	Ex Officio
Stuart Kessler—Goldstein, Golub, Kessler & Company, P.C., New York	1988
Joseph Loftus ² —Price Waterhouse, New York	1989
Robert L. May ¹ —Arthur Andersen & Co., New York (Vice Chairman of the Board)	1988
Irene N. McCarthy—St. John's University, Staten Island	1988
Bernard Mintz—Hoffman, Raich, Fine & Company, East Meadow	1989
Bert N. Mitchell—Mitchell, Titus & Co., New York	1990

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State	Term Expires
Harvey D. Moskowitz ² —Seidman & Seidman/BDO, New York	1990
David B. Pearson ² —Arthur Young, New York	1990
Richard E. Piluso ² —Loews Corporation, New York	1988
Donald J. Schneeman ¹ —American Institute of CPAs, New York (Secretary)	Ex Officio
Jerome A. Seidman—Seidman & Seidman/BDO, New York	1990
Donald M. Tannenbaum—Oppenheim, Appel, Dixon & Co., New York	1989
Kathryn D. Wriston ¹ —Consultant, New York (Public Member)	1989
NORTH CAROLINA	
Thomas Fee—Jefferson-Pilot Corporation, Greensboro	1990
Harold Q. Langenderfer ² —University of North Carolina, Chapel Hill	1990
John J. Murphy, Jr.—Arthur Young, Charlotte	1988
Ruth M. Rogers ³ —Own Account, Durham	1988
C. Kenneth Spruill—McGladrey Hendrickson & Pullen, New Bern	1989
NORTH DAKOTA	
Eldon H. Reinke—Eide Helmeke & Co., Bismarck	1988
James M. Thompson ³ —Eide Helmeke & Co., Minot	1988
OHIO	
Lowell A. Baker ¹ —Meaden & Moore, Cleveland (Vice President)	1988
Ralph D. Dickson—Ralph Dickson & Company, Columbus	1990
Robert M. Garber—Ernst & Whinney, Cleveland	1989
John J. Kron—Deloitte Haskins & Sells, Cincinnati	1989
Edward M. Rose ³ —Peat Marwick Main & Co., Cleveland	1988
Eugene R. Wos—Arthur Young, Toledo	1988
Roger L. Yeley—Bricker & Eckler, Columbus	1988
OKLAHOMA	
William H. Battey—Deloitte Haskins & Sells, Tulsa	1988
Steven R. Berlin ² —CITGO Petroleum Corporation, Tulsa	1990
Sylvia H. Duncan ³ —Own Account, Stillwater	1988
Walter H. Webb—Call, Barrick, Ethridge, Webb & Co., Cushing	1989
OREGON	
Allen B. Hatfield—Deloitte Haskins & Sells, Portland	1989
John R. McClure ³ —Coopers & Lybrand, Portland	1988
Melvin T. Nygaard—Nygaard, Mims & Hoffman, Portland	1988

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State	Term Expires
PENNSYLVANIA	
Daniel J. Collins, Jr.—Peat Marwick Main & Co., Pittsburgh	1990
Nicholas P. Constantakis—Arthur Andersen & Co., Pittsburgh	1989
Lester S. Fry—Ernst & Whinney, Philadelphia	1988
Carl D. Herbein ³ —Herbein & Sweren, Reading	1988
Dean M. Hottle—Bulow, Hottle & Co., Somerset	1988
John H. Kennedy—Alco Health Services Corporation, Valley Forge	1989
John L. Kreischer—Kreischer, Miller & Co., Horsham	1990
Ralph S. Saul ¹ —CIGNA Corporation, Philadelphia (Public Member)	1988
PUERTO RICO	
Antonio Ginorio—Price Waterhouse, San Juan	1989
Vicente J. León ³ —Peat Marwick Main & Co., San Juan	1988
RHODE ISLAND	
Karl F. Ericson ³ —Peat Marwick Main & Co., Providence	1988
Jack Fradin—Fradin, Gessman & Co., Warwick	1990
SOUTH CAROLINA	
Francis A. Humphries—Humphries & Company, Charleston	1988
Austin M. Sheheen, Jr. ³ —Sheheen, Hancock & Godwin, Camden	1988
SOUTH DAKOTA	
David Dean Brandt ³ —LaFollette, Jansa, Brandt & Co., Sioux Falls	1988
Don H. De Haan—Henry Scholten & Company, Sioux Falls	1988
TENNESSEE	
Robert C. Brannon—Peat Marwick Main & Co., Nashville	1988
Truman W. Brooks—Own Account, Chattanooga	1990
Raymond F. Kamler ³ —Pannell Kerr Forster, Memphis	1988
TEXAS	
Mason L. Backus—Armstrong, Backus & Baker, San Angelo	1988
Arthur Greenspan—Arthur Greenspan and Company, Beaumont	1990
J. Ike Guest—Deloitte Haskins & Sells, Irving	1988
Dan H. Hanke—Hanke & Hanke, San Antonio	1988
Paul W. Hillier, Jr.—Price Waterhouse, Dallas	1989
Bernard Z. Lee—Seidman & Seidman/BDO, Houston	Ex Officio
Ulyesse J. LeGrange ¹ —Exxon Company, USA, Houston	1989
Robert C. Mann—Price Waterhouse, Fort Worth	1989
Jimmie L. Mason—Mason, Nickels & Warner, Lubbock	1990

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State	Term Expires
Ross McElreath ³ —Green & McElreath, Houston	1988
Fred J. Nemec—Fields, Nemec & Co., Corpus Christi	1989
John A. Poteet, Jr.—Lange, Poteet & Co., San Antonio	1989
Ronnie Rudd—Arthur Andersen & Co., Houston	1990
Stanley J. Scott—(Retired), Dallas	Ex Officio
Ralph E. Wallingford—Wallingford Flavin Fox & Co., P.C., Houston	1988
UTAH	
F. Duane Blackley—Peat Marwick Main & Co., Salt Lake City	1989
W. Val Oveson ² —Lieutenant Governor, State of Utah, Salt Lake City	1989
Lynne Cook Wilhelmsen ³ —Peat Marwick Main & Co., Salt Lake City	1988
VERMONT	
William J. Fisk—Peat Marwick Main & Co., Bennington	1988
John V. P. Meyer ³ —Joseph Pieciak & Co., Brattleboro	1988
VIRGIN ISLANDS	
Pablo O'Neill—Brammer, Chasen & O'Connell, Christiansted, St. Croix	1988
Robert G. Rambo ³ —Own Account, St. Thomas	1988
VIRGINIA	
Samuel A. Derieux—Derieux, Baker, Thompson & Whitt, Richmond	Ex Officio
James K. Hall ³ —Edmondson, Ledbetter & Ballard, Norfolk	1988
Stephen D. Holton ² —Martin, Dolan & Holton, Ltd., Glen Allen	1988
Johnnie W. Inman—McGladrey Hendrickson & Pullen, Richmond	1989
Lee R. Morrison—Minter, Morrison and Grant, Alexandria	1990
Henry R. Simpson—Henry R. Simpson & Co., Ltd., Suffolk	1988
WASHINGTON	
Robert L. Bunting ¹ —Moss Adams, Seattle	1990
Vincent A. Gervais—Crow Gervais & Company, P.S., Seattle	1990
Gerhard G. Mueller ³ —University of Washington, Seattle	1988
Thomas H. Richardson—LeMaster & Daniels, Spokane	1988
WEST VIRGINIA	
Brenda T. Acken ² —South Atlantic Coal Company, Inc., Bluefield	1989
Kathy G. Eddy ³ —Johnston, Leach, McDonough & Eddy, Parkersburg	1988
Robert R. Simpson, Jr.—Simpson & Osborne, Charleston	1988

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State	Term Expires
WISCONSIN	
John M. Hicks ³ —Clifton, Gunderson & Company, Milwaukee	1988
Audrey J. Kleinschmidt—Smith & Gesteland, Madison	1989
Duane W. Kuehl—Kuehl & Company, S.C., Menomonee Falls	1988
WYOMING	
Dean W. McKee—McKee, Marburger & Co., Lander	1988
Donald M. Robirds ³ —Robirds & Associates, P.C., Cody	1988

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**Alphabetical Listing
of Members of Boards,
Executive Committees,
Committees,
Special Committees,
Subcommittees, and
Affiliated Entities**

ACCOUNTING AND REVIEW SERVICES COMMITTEE

OBJECTIVE: To develop, on a continuing basis, procedures and standards of reporting by CPAs on the types of accounting and review services a CPA may render in connection with unaudited financial statements or other unaudited financial information of an entity that is not required to file financial statements with a regulatory agency in connection with the sale or trading of its securities in a public market. The responsibilities of the Committee do not include any of the responsibilities of the Accounting Standards Executive Committee.

George L. Marthinuss, Jr., *Chairman* . . . Keller, Zanger & Company, 12301 Old Columbia Pike, Ste. 300, Silver Spring, MD 20904 (301 622-9300)

Andrew H. Barnett . . . San Diego State University, School of Accountancy, San Diego, CA 92182 (619 265-6347)

Kenneth W. Huffman . . . Phibbs, Burkholder, Geisert & Huffman, 558 South Main St., Harrisonburg, VA 22801 (703 434-5975)

Dennis R. Kroner . . . Kroner, Bretl, Roth & Company, Ltd., 10 South Riverside Plaza, Chicago, IL 60606 (312 902-6900)

Wanda L. Lorenz . . . Lane, Gorman, Trubitt & Company, 2301 North Akard St., Ste. 200, Dallas, TX 75201 (214 871-7500)

Alan R. Mandell . . . Blum, Shapiro & Company, 29 North Main St., West Hartford, CT 06107 (203 521-7600)

L. Martin Miller . . . Cogen, Sklar, Levick & Co., 225 City Line Ave., P.O. Box 4656, Philadelphia, PA 19127 (215 668-9700)

STAFF AIDES:

Alan J. Winters - Director, Audit Research (212 575-5510)

Camryn O. Carleton - Technical Manager, Auditing Standards (212 575-5404)

ACCOUNTING LITERATURE AWARDS COMMITTEE

OBJECTIVE: To select for recognition those articles, monographs, or books, published in English, which in the view of the committee make outstanding contributions to the literature of accounting.

Joseph G. San Miguel, *Chairman* . . . Naval Postgraduate School, Monterey, CA 93943 (408 646-2187)

Mary E. Burnet . . . Consultant, 31 Huckleberry Hill, Fort Mitchell, KY 41017 (606 341-8774)

Stephen L. Buzby . . . Michigan State University, College of Business, East Lansing, MI 48824 (517 355-7448)

Irwin Goldberg . . . Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

Bernard W. Revsine . . . Royal Continental Box Company, 1301 South 47 Ave., Cicero, IL 60650 (312 656-2020)

Glenda E. Ried . . . University of Toledo, 2801 West Bancroft St., Toledo, OH 43606 (419 537-2258)

Oliver Ray Whittington . . . San Diego State University, School of Accountancy, San Diego, CA 92182 (619 295-2980)

STAFF AIDE:

Mary R. McInnes - Coordinator, Relations with Educators (212 575-5504)

ACCOUNTING STANDARDS EXECUTIVE COMMITTEE

OBJECTIVE: To determine Institute technical policies regarding financial accounting and reporting standards and generally to be the Institute's official spokesman on those matters. This includes maintaining liaison with the Financial Accounting Standards Board and the Securities and Exchange Commission.

Walter Schuetze, Chairman. . . . Peat Marwick Main & Co., Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5644)

G. Michael Crooch. . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-2339)

David W. Dusendschon. . . . Kimberly-Clark Corporation, DFW Airport Station, P.O. Box 619100, Dallas, TX 75261 (214 830-1473)

Stuart H. Harden. . . . Silva Harden and Company, 2440 West Shaw Ave., Ste. 209, Fresno, CA 93711 (209 431-6100)

William W. Holder. . . . University of Southern California, School of Accounting, Los Angeles, CA 90007 (213 743-2426)

Wayne A. Kolins. . . . Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

Ray L. Krause. . . . McGladrey Hendrickson & Pullen, 1300 Midwest Plaza East, 800 Marguette Ave., Minneapolis, MN 55402 (612 332-4300)

Alan A. McDonald. . . . Own Account, 985 Moraga Rd., Ste. 205, Lafayette, CA 94549 (415 283-7121)

Charles J. McElroy. . . . Larson, Allen, Weishair & Co., 1200 Shelard Tower, 600 South County Rd. 18, Minneapolis, MN 55426 (612 546-2211)

Edward J. McGowen. . . . Pannell Kerr Forster, 420 Lexington Ave., Ste. 2400, New York, NY 10170 (212 867-8000)

John J. Robbins. . . . Kenneth Leventhal & Company, 805 Third Ave., New York, NY 10022 (212 832-6990)

Richard B. Schultz. . . . Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0642)

D. Gerald Searfoss. . . . Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

Norman N. Strauss. . . . Ernst & Whinney, 787 Seventh Ave., New York, NY 10019 (212 830-6000)

Roger W. Trupin. . . . Citibank, N.A., 399 Park Ave., 31st Fl., New York, NY 10043 (212 559-2867)

STAFF AIDE:

Paul Rosenfield - Director, Accounting Standards (212 575-6368)

AICPA BENEVOLENT FUND, INC.

OBJECTIVE: To raise money to provide financial assistance to needy members of the Institute and their families.

OFFICERS AND BOARD OF TRUSTEES

Joseph P. Germain, Jr., President. . . . Farrar, Germain and Company, 3950 Main St., Bridgeport, CT 06606 (203 371-6667)

Gerald A. Polansky, Secretary-Treasurer. . . . Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4100)

Patricia B. Bissell . . . Keller, Zanger, Bissell & Co., 6000 Executive Blvd., Ste. 310, Rockville, MD 20852 (301 770-7730)

Robert D. Clarke . . . Own Account, 14700 East Firestone Blvd., Ste. 108, La Mirada, CA 90638 (213 868-9769)

William A. Moore . . . William A. Moore, Inc., 999 Mission De Oro Dr., Redding, CA 96003 (916 223-5350)

Thomas Rowe . . . Sam Houston State University, Huntsville, TX 77341 (409 294-1258)

C. Kenneth Spruill . . . McGladrey Hendrickson & Pullen, P.O. Box 5409, New Bern, NC 28561 (919 637-5154)

STAFF AIDE:

Steven L. Gutmore – Director, Member Programs (212 575-3659)

AICPA PROFESSIONAL LIABILITY INSURANCE PLAN COMMITTEE

OBJECTIVE: To assure the availability at reasonable rates of an insurance program available to local and regional firms which would assist them in defending against claims of negligence in their practice and to underwrite the costs of any recovery where such claims are found to be valid.

Norman C. Batchelder, *Chairman* . . . New Hampshire Society of CPAs, Three Executive Park Dr., Bedford, NH 03102 (603 622-1999)

Leonard A. Dopkins . . . Dopkins & Company, 200 International Dr., Buffalo, NY 14221 (716 634-8800)

Joseph B. Dresselhaus . . . Retired, 3811 South 40, Lincoln, NE 68506 (402 488-5273)

Robert B. Geis . . . Geis, Buhrdorf & Co., 2630 South Tower, Dominion Plaza Bldg., 600 17 St., Denver, CO 80202 (303 534-1322)

Terry L. Hothem . . . Miller, Wagner & Company, Ltd., 5225 North Central Ave., Ste. 220, Phoenix, AZ 85012 (602 264-6835)

Ronald S. Katch . . . Katch, Tyson & Company, 191 Waukegan Rd., Northfield, IL 60093 (312 446-0550)

Charles B. Larson . . . Own Account, 3300 Dale Ave., St. Joseph, MO 64506 (816 279-7493)

Gelon E. Wasdin . . . Wasdin, Darnell, Penland and Holmes, P.C., P.O. Drawer 645, 611 Alabama Ave., Bremen, GA 30110 (404 537-2326)

James D. Winemiller . . . Blue & Company, 9100 Keystone Crossing, Ste. 500, P.O. Box 80069, Indianapolis, IN 46280 (317 848-8920)

STAFF AIDE:

William C. Tamulinas – Director, General Counsel Administration (212 575-3852)

AICPA STAFF PENSION PLAN COMMITTEE

OBJECTIVE: To determine any debatable question arising in the administration, interpretation and application of the Plan; to adopt, from time to time, actuarial tables and procedures to be used for all actuarial calculations; to recommend to the Board of Directors for approval the amount or rate of contributions by the Institute; to direct the Trustees as to the method of funding the Plan and the method of payment of benefits; and to originate, when necessary or desirable, revisions and amendments to the Plan.

Don J. Summa, Chairman. . . . Rutgers State University of New Jersey, Graduate School of Management, 92 New St., Newark, NJ 07102 (201 648-5510)

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STAFF AIDE:

Leonard I. Green – Director, Financial Management (212 575-6383)

ANNUAL MEETING HOSPITALITY COMMITTEE

OBJECTIVE: To assist in creating a warm spirit of hospitality for members attending the meeting in the host city.

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STAFF AIDE:

Marilyn J. Stoddard – Manager—Administration, Meetings and Travel (212 575-5495)

AUDITING STANDARDS BOARD

OBJECTIVE: To promulgate auditing standards and procedures to be observed by members of the AICPA in accordance with the Institute's rules of conduct.

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Dan M. Guy - Vice President, Auditing (212 575-6377)

Camryn O. Carleton - Technical Manager, Auditing Standards (212 575-5404)

COMPUTER AUDITING SUBCOMMITTEE

OBJECTIVE: To provide guidance to auditors regarding the effect computers have on the audit process and to advise the Auditing Standards Board, other senior technical committees, and the membership on computer-related matters.

Jack M. Elston, Chairman . . . Crowe, Chizek and Company, 330 East Jefferson, P.O. Box 7, South Bend, IN 46624 (219 232-3992)

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AWARDS COMMITTEE

OBJECTIVE: To select those members of the AICPA who qualify for the CPA Gold Medal Award for Distinguished Service.

Rholan E. Larson, Chairman . . . Larson, Allen, Weishair & Co., Interchange Tower, Ste. 1200, 600 South County Rd. 18, Minneapolis, MN 55426 (612 546-2211)
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STAFF AIDE:
Donald J. Schneeman - General Counsel and Secretary (212 575-6469)

BANKING COMMITTEE

OBJECTIVE: To prepare position statements on pronouncements and proposals of the bank regulatory agencies and legislative proposals of the Congress which pertain to accounting and auditing requirements in the banking industry; to cooperate with and support other committees of the Institute on banking related matters; and to serve the interests of the profession by sponsoring technical conferences on current accounting and auditing issues and periodic publications.

William J. Dolan, Jr., Chairman. . . Arthur Andersen & Co., 33 West Monroe, Chicago, IL 60603 (312 507-6617)

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STAFF AIDE:

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BOARD OF EXAMINERS

OBJECTIVE: To establish policy for the Examinations Division and to supervise, coordinate, plan and initiate all of the projects, programs and activities of the subcommittees and task forces of the Board of Examiners. Specific responsibilities of this committee are to prepare semiannual uniform examinations in accounting theory, accounting practice, auditing and business law which may be used by state boards of accountancy for examining CPA candidates; to make available to state examining boards a uniform grading service; to provide state boards of accountancy with aids to candidates for the examination; and to serve as liaison between the AICPA and the National Association of State Boards of Accountancy on matters pertaining to the examination.

Perren A. Cherry, Chairman. . . . Roberts, Cherry and Company, P.O. Box 4278, Shreveport, LA 71134 (318 222-2222)

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ACCOUNTING PRACTICE SUBCOMMITTEE

OBJECTIVE: To develop a semiannual examination on accounting practice in accordance with guidelines and policies established by the Board of Examiners.

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ACCOUNTING PRACTICE SUBCOMMITTEE (CONT'D)

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ACCOUNTING THEORY SUBCOMMITTEE

OBJECTIVE: To develop a semiannual examination on accounting theory in accordance with guidelines and policies established by the Board of Examiners.

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Charles A. Rhuda, Jr. – Technical Manager, Examinations (212 575-6497)

AUDITING SUBCOMMITTEE

OBJECTIVE: To develop a semiannual examination on auditing in accordance with guidelines and policies established by the Board of Examiners.

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STAFF AIDES:

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BUSINESS LAW SUBCOMMITTEE

OBJECTIVE: To develop a semiannual examination on business law in accordance with guidelines and policies established by the Board of Examiners.

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GRADING SUBCOMMITTEE

OBJECTIVE: To review the functioning of the Advisory Grading Service and to ensure that the grading of the examination is performed fairly and uniformly.

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COMMODITY FUTURES TRADING SPECIAL COMMITTEE

OBJECTIVE: To prepare an accounting and audit guide on audits of futures commission merchants and commodity pool operators.

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STAFF AIDE:
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CONTINUING PROFESSIONAL EDUCATION EXECUTIVE COMMITTEE

OBJECTIVE: To establish policies for the constituent committees and the Continuing Professional Education Group.

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STAFF AIDE:

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CPE MARKETING AND DISTRIBUTION SUBCOMMITTEE

OBJECTIVE: To assist the CPE Executive Committee in defining CPE market needs and to recommend policies and procedures to improve CPE course quality, distribution methods, and marketing effectiveness of the CPE Division. To facilitate communications between the CPE Executive Committee and state society CPE leadership.

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STAFF AIDE:

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* Consultant

EDUCATIONAL MATERIALS EXCHANGE SUBCOMMITTEE

OBJECTIVE: To study and promote the exchange of CPE materials and methodologies and to recommend policy for the operation of the AICPA materials exchange library.

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STAFF AIDE:

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NATIONAL CURRICULUM SUBCOMMITTEE

OBJECTIVE: To revise and keep current the Curriculum in light of suggestions received from different segments of AICPA membership.

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STAFF AIDE:

Lorrin Philipson - Curriculum Coordinator, CPE General Services (212 575-5402)

CREDIT UNIONS COMMITTEE

OBJECTIVE: To sponsor an annual conference on credit unions and to prepare letters of comment on accounting and auditing pronouncements and proposals of the National Credit Unions Administration.

Theodore E. Hart, Chairman . . . Clifton, Gunderson & Co., 201 6th St., P.O. Box 1347, Racine, WI 53401 (414 637-9351)

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David A. Kwant . . . Supervisor of Credit Unions, 160 East 300 South, P.O. Box 89, Salt Lake City, UT 84110 (801 530-6502)

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Alan S. Witt . . . Rauch, Witt & Company, 739 Thimble Shoals Blvd., Ste. 405, Newport News, VA 23606 (804 873-1587)

STAFF AIDE:

William J. Holmes - Technical Manager, Federal Government Relations (202 737-6600)

DEFENSE CONTRACTORS COMMITTEE

OBJECTIVE: To monitor and provide comments to Congress and federal agencies on proposed federal legislation and regulations affecting defense and other contractors in accordance with Institute policy and guidelines. To monitor and provide comments to other Institute committees on technical matters affecting defense contractors and their independent auditors. To develop, as necessary, accounting and auditing guidelines and pronouncements relating to defense contractors.

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STAFF AIDE:

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(202 737-6600)

EDUCATION EXECUTIVE COMMITTEE

OBJECTIVE: To formulate and recommend to the Board of Directors policy on issues pertaining to pre-entry accounting education and related matters; and to consider for approval the implementation of projects and activities recommended by the subcommittees.

Harold Q. Langenderfer, Chairman. . . University of North Carolina, School of Business Administration, 12A New Carroll Hall, Chapel Hill, NC 27514 (919 962-3219)

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STAFF AIDE:

Beatrice C. Sanders - Relations with Educators (212 575-6434)

PERSONNEL TESTING SUBCOMMITTEE

OBJECTIVE: To develop policy for operation of the professional and college testing programs; to encourage test usage; to assist in the development of new test forms; to study the predictive qualities of these tests; and to consider other related testing matters.

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STAFF AIDE:

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RELATIONS WITH EDUCATORS AND STUDENTS SUBCOMMITTEE

OBJECTIVE: To establish and maintain relationships with administrators and faculties of accounting programs and organizations representing these individuals, and to encourage a flow of qualified persons into the accounting profession by promoting student interest in careers as certified public accountants.

Charles G. Carpenter, Chairman. . . . Miami University, Department of Accountancy, 310 Laws, Oxford, OH 45056 (513 529-6200)

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STAFF AIDE:

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FEDERAL TAXATION EXECUTIVE COMMITTEE

OBJECTIVE: To supervise, coordinate, plan and initiate all of the projects, programs and activities of the federal tax division.

Herbert J. Lerner, Chairman. . . . Ernst & Whinney, 1225 Connecticut Ave., NW, Ste. 600, Washington, DC 20036 (202 862-6000)

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STAFF AIDE:

Kenneth F. Thomas – Director, Federal Taxation (202 737-6600)

EMPLOYEE BENEFITS SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to employee benefit plans and deferred compensation for employees and self-employed individuals.

Milton Pickman, Chairman . . . Anchin, Block & Anchin, 270 Madison Ave., New York, NY 10016 (212 679-3456)

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STAFF AIDE:

Lisa A. Winton – Technical Manager, Federal Taxation (202 737-6600)

ENERGY TAXATION SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department, and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process concerning the area of energy taxation, energy credits, and related matters.

Richard B. Hayes, Chairman. . . . Idelberg & Hayes, P.C., 4100 East Mississippi Ave., Ste. 1600, Denver, CO 80222 (303 758-0176)

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STAFF AIDE:

James S. Clark, Jr. - Technical Manager, Federal Taxation (202 737-6600)

ESTATE PLANNING SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the taxation of estates, trusts, beneficiaries and decedents and to estate and gift taxes.

William T. Diss, Chairman. . . . Arthur Young, 707 17 St., Ste. 3800, Denver, CO 80202 (303 291-6246)

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Joseph William Walloch. . . Soren, Ahern, Christenson, Bartells and Walloch, P.O. Box 219, Redlands, CA 92373 (714 798-2222)
STAFF AIDE:
William J. Dunn - Technical Manager, Federal Taxation (202 737-6600)

INCOME TAXATION OF ESTATES AND TRUSTS SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal income tax process relating to estates, trusts, beneficiaries, and decedents.

Victor E. Barton, Chairman. . . Bond, Beebe, Barton & Muckelbauer, P.C., 4200 Wisconsin Ave., NW, Ste. 500, Washington, DC 20016 (202 244-6500)
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STAFF AIDE:
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INTERNATIONAL TAXATION SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the taxation of income from the international business activities of U.S. persons, nonresident aliens, and foreign corporations; to monitor and actively participate in the continuing interpretation of existing statutes; and to encourage CPA awareness of the emerging issues in this area.

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STAFF AIDE:

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MANAGEMENT OF A TAX PRACTICE SUBCOMMITTEE

OBJECTIVE: To monitor all matters related to the management and scope of the tax function within the practice unit, and to communicate helpful information for the use of AICPA members, except those areas assigned to the Tax Education Subcommittee, Responsibilities in Tax Practice Subcommittee and technical subcommittees.

Albert Kushinsky, Chairman. . . . Strait, Kushinsky & Company, 102 South Tejon, Colorado Springs, CO 80903 (303 471-4290)

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STAFF AIDE:

James S. Clark, Jr. - Technical Manager, Federal Taxation (202 737-6600)

PARTNERSHIP SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to partners and partnerships (i.e., Subchapter K of the Internal Revenue Code).

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STAFF AIDE:

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RESPONSIBILITIES IN TAX PRACTICE SUBCOMMITTEE

OBJECTIVE: To identify and develop appropriate guidelines for responsibilities in tax practice and to disseminate information to CPAs to implement the observance and application of such guidelines. To monitor and comment upon the development, promulgation and implementation of legislation and pronouncements by the Treasury Department and the Internal Revenue Service relating to tax practice by CPAs, and to advise CPAs as to their responsibilities in connection with such matters. To encourage the Internal Revenue Service to develop and implement commensurate guidelines for their personnel in the administration of tax laws, regulations and procedures.

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STAFF AIDE:

Carol K. Shaffer – Technical Manager, Federal Taxation (202 737-6600)

SMALL BUSINESS TAXATION SUBCOMMITTEE

OBJECTIVE: To consider all matters involving S corporations and professional corporations; to formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to small business enterprises; to deal with problems of small business in various tax matters; and to assist, or accept assignments from, other subcommittees in areas of legislation, regulation or administration specifically designed as incentives to or which impact upon small business enterprises.

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STATE AND LOCAL TAX ISSUES SUBCOMMITTEE

OBJECTIVE: To consider and formulate recommendations for improving the federal, state, and local government interrelationship, law conformity, and administration of shared tax information. To assist and work with other subcommittees in areas of legislation, regulation, or administration which impact on the federal, state, and local government interrelationship.

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TAX ACCOUNTING PERIODS, METHODS, AND CONSOLIDATED RETURNS SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service administrative, technical and policy recommendations for improvement of the federal tax process relating to tax accounting periods, tax methods of accounting, consolidated returns, and controlled corporations.

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TAX ADMINISTRATION SUBCOMMITTEE

OBJECTIVE: To act as a liaison for the AICPA federal tax division with the Treasury Department and the Internal Revenue Service on technical and policy recommendations for improvement of the federal tax process on procedural and general administrative matters and to formulate and submit to Congress policy recommendations for improvement related to procedural and general administrative matters.

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TAX COMPUTER APPLICATIONS SUBCOMMITTEE

OBJECTIVE: To develop guidelines for the application and quality control of computers to tax practice; to monitor all matters related to the applications of computers in tax practice, including IRS use; to survey tax division membership; to determine uses of computer equipment by tax practitioners and to disseminate the results through appropriate channels; to review and develop information pertinent to software and hardware developments as related to tax practice; and to act as liaison with the AICPA Board of Directors Special Committee on Information Processing and other AICPA bodies concerned with the issue.

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TAX DETERMINATION SUBCOMMITTEE

OBJECTIVE: To review, formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the determination of tax liability including computation of taxable income, determination of gain or loss on disposition of property, capital gains and losses, readjustment of tax between years, and certain tax credits.

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TAX EDUCATION SUBCOMMITTEE

OBJECTIVE: To continually review graduate and undergraduate tax education (and the CPE division tax output) with a view to recommending to the educational community (or the CPE division) changes in course content, curricula or accreditation rules for graduate tax programs or which are responsive to the needs of practitioners. To coordinate or assist in coordinating other tax education activities within the federal tax division.

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TAX FORMS SUBCOMMITTEE

OBJECTIVE: To review federal tax forms, instructions and publications and submit to the Internal Revenue Service recommendations for simplification and revisions where required. The review shall be done in close cooperation with the members of the Tax Forms Coordinating Committee of the Internal Revenue Service. The subcommittee shall work closely with other tax division subcommittees in receiving technical assistance, and request assistance from state society tax committees and individual AICPA members.

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TAX POLICY SUBCOMMITTEE

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TAXATION OF CORPORATIONS AND SHAREHOLDERS SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and the Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to corporate distributions and adjustments, corporations used to avoid income tax on shareholders and the tax on transfers to avoid income tax.

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TAXATION OF SPECIAL ENTITIES AND INDUSTRIES SUBCOMMITTEE

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FUTURE ISSUES COMMITTEE

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GOVERNMENT ACCOUNTING AND AUDITING COMMITTEE

OBJECTIVE: 1. To provide advice and counsel on the establishment of generally accepted accounting principles as they apply to governmental entities. 2. To articulate and disseminate information on the application of generally accepted auditing standards to audits of governmental entities and on the quality of government audits. 3. To monitor and provide advice on proposed federal legislation, regulations and other requirements affecting governmental accounting, auditing, reporting, and financial management. 4. To provide oversight for Institute professional education seminars dealing with government subjects. 5. To provide counsel to other Institute committees on government issues.

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James H. Jarriel, Jr. . . . State of Florida, Office of the Auditor General, P.O. Box 1735, Tallahassee, FL 32302 (904 487-4998)

Dean H. Johnson . . . Oppenheim, Appel, Dixon & Co., 1355 South Colorado Blvd., Ste. 800, Denver, CO 80222 (303 753-1210)

Thomas L. Maher . . . McGladrey Hendrickson & Pullen, 600 35 Ave., Moline, IL 61265 (309 762-4040)

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Thomas A. Wanat . . . Touche Ross & Co., 250 East Wisconsin, Milwaukee, WI 53202 (414 276-0180)

STAFF AIDE:

Karla C. Chappelle - Technical Manager, Federal Government Relations (202 737-6600)

GOVERNMENT AFFAIRS COMMITTEE

OBJECTIVE: To develop, coordinate and direct the implementation of strategies to address governmental matters—legislative, regulatory and executive—that affect the accounting profession; to assist in the development of a more effective relationship with leaders in government; to identify public issues on which the accounting profession is particularly qualified to make contributions; and to provide advice on how the accounting profession can make its skills available to government in its efforts to improve financial reporting and controls.

Bernard Z. Lee, Chairman . . . Seidman & Seidman/BDO, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)

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Robert A. Petersen . . . Petersen Associates, Bldg. 1, Ste. 140, 3000 Sand Hill Rd., Menlo Park, CA 94025 (415 854-8060)

Gerald A. Polansky . . . Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4100)

A. Marvin Strait . . . Strait, Kushinsky & Company, 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (303 471-4290)

STAFF AIDES:

Theodore C. Barreaux – Group Vice President, Government Relations
(202 737-6600)

Joseph F. Moraglio – Vice President, Federal Government Relations
(202 737-6600)

GOVERNMENT CONTRACTORS' GUIDE SPECIAL COMMITTEE

OBJECTIVE: To revise industry audit guide, Audits of Government Contractors.

Louis I. Rosen, Chairman . . . Arthur Young, 3000 K St., NW, Ste. 500, Washington, DC 20007 (202 956-6155)

Rein Abel . . . U.S. General Accounting Office, 441 G St., NW, Washington, DC 20548 (202 275-9428)

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James P. Bedingfield . . . University of Maryland, 3304 Hipsley Mill Rd., Woodbine, MD 21797 (301 854-6157)

William T. Keegan . . . Arthur Andersen & Co., 1300 Louisiana St., Ste. 1300, Houston, TX 77002 (713 237-5206)

Fred J. Newton . . . Defense Contract Audit Agency, Cameron Station, Rm. 4C346, Alexandria, VA 22304 (202 274-7281)

Charles H. Noski . . . Deloitte Haskins & Sells, Crocker Center, 333 South Grand Ave., Los Angeles, CA 90071 (213 253-4631)

Nelson H. Shapiro . . . Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 452-1200)

STAFF AIDE:

William J. Holmes – Technical Manager, Federal Government Relations
(202 737-6600)

HEALTH CARE COMMITTEE

OBJECTIVE: To develop recommendations in connection with all services provided by the profession to the health care industry and to provide consultation on health care legislation and regulations with Committees of the Congress of the United States and with executive branch departments and offices.

J. William Tillett, Chairman . . . Ernst & Whinney, 1800 Peachtree Center South Tower, 225 Peachtree St., NE, Atlanta, GA 30303 (404 658-9400)

HEALTH CARE COMMITTEE (CONT'D)

Gerard C. Haas . . . Pannell Kerr Forster, 420 Lexington Ave., New York, NY 10170 (212 867-8000)

Donald E. Harder . . . Laventhol & Horwath, 201 Alhambra Circle, Coral Gables, FL 33134 (305 442-2000)

James E. Kading . . . Lovelace, Roby & Company, 1940 Ringling Blvd., Sarasota, FL 33577 (813 366-7793)

James W. Karling . . . Arthur Young, 2175 North California Blvd., Ste. 400, Walnut Creek, CA 94596

Jeffrey C. Kimmerling . . . Kimmerling, Myers & Co., Inc., 8900 Keystone Crossing, Ste. 1090, Indianapolis, IN 46240 (317 846-0322)

Richard G. Kleiner . . . Price Waterhouse, 1 Center Plaza, P.O. Box 1097, St. Louis, MO 63101 (314 425-0500)

Lawrence J. Kramer . . . Deloitte Haskins & Sells, One World Trade Center, New York, NY 10048 (212 669-5109)

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Richard J. Sabolik . . . Peat Marwick Main & Co., Thanksgiving Tower, Ste. 1400, 1601 Elm St., Dallas, TX 75201 (214 754-2000)

Richard J. Serluco . . . Richard J. Serluco & Co., Cruz Bldg., 952 Holmdel Rd., Holmdel, NJ 07733 (201 946-2211)

James L. Tillotson . . . McGladrey Hendrickson & Pullen, 900 Davenport Bank Bldg., Davenport, IA 52801 (319 326-5111)

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Donald A. Westermann . . . The Church Charity Foundation of Long Island, 393 Front St., Hempstead, NY 11550 (516 560-6458)

Paul A. Yhouse . . . Arthur Andersen & Co., 400 Renaissance Center, Ste. 2500, Detroit, MI 48243 (313 259-8100)

STAFF AIDE:

William J. Holmes – Technical Manager, Federal Government Relations (202 737-6600)

INDUSTRY COMMITTEE

OBJECTIVE: To advise other committees and boards on the interests and needs of members in industry and implement programs for this segment of the membership.

Kenneth J. Hull, Chairman . . . Follett Corporation, 1000 West Washington St., Chicago, IL 60607 (312 666-4300)

Richard Eugene Airing . . . S.L. Nusbaum & Co., Inc., P.O. Drawer 2491, Norfolk, VA 23501 (804 627-8611)

Donald J. Brush . . . Norwest Bank Des Moines, N.A., 666 Walnut St., Des Moines, IA 50304 (515 245-3003)

Randolph E. Christianson . . . Beverage Wholesalers, Inc., 701 4 Ave. North, Fargo, ND 58102 (701 293-7404)

INDUSTRY COMMITTEE (CONT'D)

Carl D. Clark . . . Singing River Hospital System, P.O. Box 1485, Pascagoula, MS 39568 (601 938-5047)

Denise L. Devine . . . Campbell Soup Company, Box 64, Campbell Pl., Camden, NJ 08101 (609 342-3750)

Rodney J. Estrada . . . MSU System Services, Inc., P.O. Box 61000, New Orleans, LA 70161 (504 569-4801)

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Judy T. Jurdan . . . Northrop Corporation, One Northrop Ave., 155/52, Hawthorne, CA 90250 (213 332-1266)

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Glenn J. McVeigh . . . Banking Consultant, 14158 Hubbard Rd., Livonia, MI 48154 (313 540-5652)

Paul K. Mendenhall . . . Price Development Company, 35 Century Park-Way, Salt Lake City, UT 84115 (801 486-3911)

Eric L. Schindler . . . Columbia Paint Company, P.O. Box 5209, Helena, MT 59604 (406 442-7650)

Jeanne M. Sizoo . . . Securities & Exchange Commission, Division of Corporations, Mail Stop 7-2, 450 5 St., NW, Washington, DC 20549 (202 272-3458)

George Small . . . Franklin Sports Industries, Inc., 17 Campanelli Parkway, Stoughton, MA 02072 (617 344-1111)

STAFF AIDES:

Nancy Myers – Director, Industry and Practice Management (212 575-6436)

Thomas J. Lemmon – Technical Manager, Industry and Practice Management (212 575-3439)

INFORMATION RETRIEVAL COMMITTEE

OBJECTIVE: To promote the benefits obtainable by the profession through NAARS through continuous improvement of the NAARS data base and through advising the AICPA on topics for Financial Report Surveys. To consider and recommend improvements to the AICPA's computerized indexing system and its Index to Accounting and Auditing Technical Pronouncements. To approve budgets and monitor costs incurred in the NAARS and indexing programs. To assist in the development of new techniques for performing professional accounting research.

L. Keith Sandefur, Chairman . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 501-2355)

Steven K. Bentley . . . Dorr & Associates, 710 West 8 St., Gillette, WY 82716 (307 682-1500)

L. Steven Blundell . . . Pignato, Underwood & Blundell, The Plum Bldg., Ste. A, 101 SE Sixth Ave., Delray Beach, FL 33444 (305 276-3821)

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John C. Frye . . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-4987)

James E. George . . . Arkansas Public Service Commission, 28 Helen Dr., Sherwood, AR 72116 (501 371-2017)

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Dowlan R. Nelson . . . Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

James J. Ries . . . Grant Thornton, 605 Third Ave., New York, NY 10158 (212 599-0100)

Robert W. Rouse . . . Auburn University, College of Business, School of Accountancy, Auburn, AL 36849 (205 826-5340)

Mark V. Sever . . . Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

David D. Williams . . . Ohio State University, 443 Hagerty Hall, Columbus, OH 43210 (614 292-8566)

STAFF AIDES:

John H. Graves – Director, Technical Information (212 575-6391)

Hal G. Clark – Manager, Information Retrieval (212 575-6393)

INSURANCE COMPANIES COMMITTEE

OBJECTIVE: To maintain communications between governmental supervisory agencies, the insurance industry and the accounting profession. To promote the use of GAAP and reporting practices in the insurance industry by the preparation of industry audit guides, statements of position and accounting issues papers. To develop guidance on the application of generally accepted auditing standards in audits of insurance companies.

Patrick W. Kenny, Chairman . . . Peat Marwick Main & Co., 1 Financial Plaza, Hartford, CT 06103 (203 522-3200)

John T. Baily . . . Coopers & Lybrand, 280 Trumbull St., Hartford, CT 06103 (203 722-1955)

Peter S. Burgess . . . Arthur Andersen & Co., One Financial Plaza, Hartford, CT 06103 (203 522-2600)

Dennis H. Chookaszian . . . CNA Financial Corporation, CNA Plaza, Chicago, IL 60685 (312 822-5212)

Frederick W. Deichmann . . . Aetna Life & Casualty, 151 Farmington Ave., Hartford, CT 06156 (203 275-3776)

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R. Scott Malmgren . . . Touche Ross & Co., 111 East Wacker Dr., Chicago, IL 60601 (312 644-8900)

John F. Meyer . . . Arthur Young, One Sansome St., Ste. 3500, San Francisco, CA 94104 (415 951-3013)

Bruce K. Michelson . . . U.S. General Accounting Office, 441 G St., NW, Rm. 6023, Washington, DC 20548 (202 275-9578)

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Howard I. Smith . . . American International Group, 70 Pine St., New York, NY 10270 (212 770-6800)

STAFF AIDE:

Roger Bruce Brasell – Technical Manager, Accounting Standards (212 575-3698)

INSURANCE TRUST COMMITTEE

OBJECTIVE: To make available to all segments of the Institute membership (and sponsoring state societies) an array of insurance products that are responsive to the diverse needs of the membership and efficiently administered and priced. These insurance programs will be self-supporting.

Keith Charles Kakacek, *Chairman* . . . Self-Insurance Resource, Inc., 12222 Merit Dr., Ste. 1200, Dallas, TX 75251 (214 770-4665)

George D. Anderson . . . Anderson ZurMuehlen & Co., P.C., Sixth & Last Chance Gulch, Power Block Bldg., P.O. Box 636, Helena, MT 59624 (406 442-3540)

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Joseph P. Cummings . . . 11 Skyridge Rd., Greenwich, CT 06831 (203 869-8190)

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Herman J. Lowe . . . H.J. Lowe & Company, 1881 Wooddale Blvd., Baton Rouge, LA 70806 (504 924-1772)

John R. Meinert . . . Hartmarx Corporation, 101 North Wacker Dr., Chicago, IL 60606 (312 372-6300)

Eddie A. Nabi . . . Equitable Life Assurance Society, 787 Seventh Ave., 44th Fl., New York, NY 10019 (212 554-4755)

STAFF AIDES:

Leonard I. Green – Director, Financial Management (212 575-6383)

Steven L. Gutmore – Director, Member Programs (212 575-3659)

INTERNATIONAL FINANCIAL REPORTING ISSUES COMMITTEE

OBJECTIVE: To maintain liaison with bodies in the U.S. having authority over financial accounting and financial reporting matters on studies and pronouncements by international committees and to encourage appropriate standard setting bodies in the U.S. to embrace such pronouncements; to keep up-to-date on developments within the European Economic Community; and to monitor activities of international agencies on accounting matters, coordinating such liaison activities with those of other Institute committees.

Melvin Penner, Chairman. . . . Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1945)

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John F. Green. . . . Peat Marwick Main & Co., 345 Park Ave., New York, NY 10154 (212 872-6694)

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Frank J. Schwitter. . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4113)

STAFF AIDE:

Frederick R. Gill - Technical Manager, Accounting Standards (212 575-5511)

INTERNATIONAL PRACTICE COMMITTEE

OBJECTIVE: To foster a better understanding of the international aspects of public accounting among AICPA members, to promote high standards of practice among firms with international clients, and to encourage freedom of movement of accountants and auditors across national borders.

Howard P. Keefe, Chairman. . . . Own Account, P.O. Box 273327, Boca Raton, FL 33427 (305 997-8397)

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STAFF AIDES:

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Susan Sgromo - Technical Manager, Technical Information (212 575-5522)

AICPA DELEGATION TO INTERNATIONAL COMMITTEES AND CONFERENCES

INTER-AMERICAN ACCOUNTING ASSOCIATION

OBJECTIVE: To study and discuss professional practice with a view toward a better solution of common problems and the improvement of professional standards and to promote lasting and cordial relationships among the accountants of the American countries.

Howard P. Keefe, Chairman. . . . Own Account, P.O. Box 273327, Boca Raton, FL 33427 (305 997-8397)

Marcelo A. Alvarez . . . Coopers & Lybrand, 5959 Blue Lagoon Dr., Miami, FL 33126 (305 263-8200)

STAFF AIDES:

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Susan Sgromo - Technical Manager, Technical Information (212 575-5522)

INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE

OBJECTIVE: To join with accountancy bodies from other nations in formulating and publishing, in the public interest, basic standards to be observed in the presentation of audited accounts and financial statements and to promote their worldwide acceptance and observance.

John F. Chironna* . . . IBM Europe, SA, Tour Pascal, Paris - La DeFense, FRANCE

Arthur R. Wyatt . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

STAFF AIDE:

Thomas W. McRae - Vice President, Technical (212 575-6398)

INTERNATIONAL FEDERATION OF ACCOUNTANTS

OBJECTIVE: The broad objective of the International Federation of Accountants is the development and enhancement of a coordinated world-wide accountancy profession with harmonized standards.

COUNCIL

Robert L. May, President. . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4000)

Bernard Z. Lee . . . Seidman & Seidman/BDO, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)

Philip B. Chenok . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)

Standing committees of the International Federation of Accountants have been established for the purpose of working towards achieving the broad objective of IFAC, by issuing guidelines and other documents which members are obliged to work towards implementation in their own countries.

The United States of America is represented through the AICPA on the following committees:

EDUCATION COMMITTEE

James Don Edwards . . . University of Georgia, School of Accounting, Athens, GA 30602 (404 542-1616)

ETHICS COMMITTEE

Herman J. Lowe . . . H.J. Lowe & Company, 1881 Wooddale Blvd., Baton Rouge, LA 70806 (504 924-1772)

INTERNATIONAL AUDITING PRACTICE COMMITTEE

Harvey D. Moskowitz . . . Seidman & Seidman/BDO, 1430 Broadway, New York, NY 10018 (212 302-0100)

PLANNING COMMITTEE

Bernard Z. Lee . . . Seidman & Seidman/BDO, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)

* Consultant

INVESTMENT COMPANIES COMMITTEE

OBJECTIVE: To keep abreast of new issues that affect the industry and to develop timely responses.

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STAFF AIDE:

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JOINT TRIAL BOARD

OBJECTIVE: To provide for uniform enforcement of professional standards by adjudicating disciplinary charges against state society and AICPA members through a system of regional trial boards and a National Review Board pursuant to Section 7.4 of the bylaws. Decisions affect both AICPA and state society membership.

NATIONAL REVIEW BOARD

The National Review Board consists of twelve members who are members of the Institute and a state CPA society elected by Council to exercise appellate jurisdiction over regional trial board decisions and to hear and adjudicate charges against members as a tribunal of first instance.

TERM EXPIRES - ANNUAL BUSINESS MEETING 1990

Bernard Barnett, Chairman . . . Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

Frederick G. Beyer . . . Beyer, Taylor & Nesmith, P.C., 5714 West Palmar Ave., Glendale, AZ 85301 (602 939-3612)

John A. Favret . . . Deloitte Haskins & Sells, 1717 East 9 St., Cleveland, OH 44114 (216 589-1300)

Curtis L. Frazier . . . Brantley, Frazier, Sipes & Company, P.C., 2800 South Hulen St., Ste. 100, Fort Worth, TX 76109 (817 877-5698)

TERM EXPIRES – ANNUAL BUSINESS MEETING 1989

Harvey Frank . . . Grant Thornton, First Center Office Plaza, 26913 NW Highway, Ste. 400, Southfield, MI 48034 (313 262-1950)

Roy E. Garland . . . Crittenden & Co., 510 East Johnson St., Dawson, GA 31742 (912 995-5841)

Raymond L. Hellmuth . . . Meahl, McNamara & Co., 40 Broad St., Boston, MA 02109 (617 482-4840)

Edwin M. Lamb . . . Arthur Young, 515 South Flower St., Los Angeles, CA 90017 (213 977-3200)

TERM EXPIRES – ANNUAL BUSINESS MEETING 1988

Bennett D. Levy . . . Retired, 4410 West 90 St., Prairie Village, KS 66207 (913 642-3404)

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Everit A. Sliter . . . Jordahl & Sliter, P.O. Box 817, Kalispell, MT 59903 (406 752-2566)

STAFF AIDE:

Donald J. Schneeman – Secretary, National Review Board (212 575-6469)

REGIONAL TRIAL BOARDS

Twelve Boards of regional jurisdiction each consisting of a chairman, and of members designated by their respective state CPA societies to hear and adjudicate charges against members of the Institute or participating state societies in the region.

REGION I – CALIFORNIA

Charles Chazen . . . Laventhol & Horwath, 3700 Wilshire Blvd., Ste. 900, Los Angeles, CA 90010 (213 381-5393)

Stuart H. Harden . . . Silva Harden and Company, 2440 West Shaw Ave., Ste. 209, Fresno, CA 93711 (209 431-6100)

REGION II – ALASKA, GUAM, HAWAII, IDAHO, MONTANA, OREGON, WASHINGTON

Michael W. Holland, *Chairman* . . . Aker & Holland, 1120 Logan, Helena, MT 59601 (406 442-9686)

Jerome F. Beeson . . . Presnell, Gage & Co., P.O. Box 1693, Boise, ID 83701 (208 345-2350)

Raymond N. Johnson . . . Portland State University, P.O. Box 751, Portland, OR 97207 (503 220-3713)

Jerry L. Myers . . . The Myers Associates, P.C., 1415 Fifth Ave., Ste. 1521, Seattle, WA 98171 (206 623-6116)

REGIONAL TRIAL BOARDS (CONT'D)

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REGION III – ARIZONA, COLORADO, NEVADA, NEW MEXICO, UTAH, WYOMING

David C. Irvine, Chairman . . . Irvine and Patterson, P.C., 1210 South Parker Rd., Ste. 200, Denver, CO 80231 (303 320-1200)

Gerald D. Cornia . . . Cornia, Howard & Company, 232 East 2nd St., Ste. 300, Casper, WY 82601 (307 265-6300)

William Huizingh . . . Retired, 7850 East Camelback Rd., Ste. 504, Scottsdale, AZ 85251

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REGION IV – IOWA, KANSAS, MINNESOTA, MISSOURI, NEBRASKA, NORTH DAKOTA, SOUTH DAKOTA, WISCONSIN

Patrick W. Jacobs, Chairman . . . Jacobs, Hayden & Co., 3433 Broadway St., NE, Ste. 555, Minneapolis, MN 55418 (612 788-9182)

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Robert D. Wilbur . . . Kennedy & Coe, United Bldg., P.O. Box 1100, Salina, KS 67402 (913 825-1561)

REGION V – TEXAS

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REGION VI – ILLINOIS

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REGION VII – INDIANA, MICHIGAN, OHIO, WEST VIRGINIA

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REGION VIII – ALABAMA, ARKANSAS, GEORGIA, KENTUCKY, LOUISIANA, MISSISSIPPI, NORTH CAROLINA, OKLAHOMA, SOUTH CAROLINA, TENNESSEE, VIRGINIA

Gene Cogbill, *Chairman*. . . Thomas and Thomas, 701 Arkansas Blvd., Texarkana, AR 75502 (501 773-2168)

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David J. O'Connell. . . Brammer, Chasen & O'Connell, P.O. Box 2665, St. Thomas, VI 00801 (809 774-6789)

REGION X – DELAWARE, DISTRICT OF COLUMBIA, MARYLAND, NEW JERSEY, PENNSYLVANIA

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REGION XI – NEW YORK

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**REGION XII – CONNECTICUT, MAINE, MASSACHUSETTS,
NEW HAMPSHIRE, RHODE ISLAND, VERMONT**

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Robert C. Grieshaber. . . Own Account, 145 Lisbon St., Ste. 401, Lewiston, ME 04240 (207 783-1405)

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Robert J. Pue. . . Pue, Semel & Co., 281 Hartford Turnpike, P.O. Box 2250, Vernon, CT 06066 (203 871-1722)

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Donald J. Schneeman – Secretary, Regional Trial Boards (212 575-6469)

William C. Tamulinas – Assistant to Secretary, Regional Trial Boards (212 575-3852)

JOINT TRIAL BOARD EXECUTIVE COMMITTEE

OBJECTIVE: The Joint Trial Board Executive Committee consists of the chairman of each regional Trial Board and six members appointed by the Joint Trial Board chairman from the National Review Board to act on behalf of the Joint Trial Board Division on administrative matters and with authority to modify the Board's Rules of Procedure and Practice.

Bernard Barnett, *Chairman*. . . Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

Patricia B. Bissell. . . Keller, Zanger, Bissell & Co., 6000 Executive Blvd., Ste. 310, Rockville, MD 20852 (301 770-7730)

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STAFF AIDES:

Donald J. Schneeman – Secretary, Joint Trial Board Division (212 575-6469)

William C. Tamulinas – Assistant to Secretary, Joint Trial Board Division (212 575-3852)

MANAGEMENT OF AN ACCOUNTING PRACTICE COMMITTEE

OBJECTIVE: To assist practice units to provide high-quality professional service to the public by improving the management of their practices; to assist members to improve the operation of their practices and achieve the profit objectives of their firms; to encourage greater appreciation of the importance of management in achieving a firm's goals; and to promote a positive image of CPA firms among the business community and the general public by helping firms to be well managed.

Carl R. George, Chairman . . . Clifton, Gunderson & Co., 808 Commercial National Bank Bldg., Peoria, IL 61602 (309 671-4560)

Louis J. Barbich . . . Barbich, Longier & Co., 333 Palmer Dr., Ste. 300, P.O. Box 11171, Bakersfield, CA 93389 (805 397-1171)

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Paul V. Breazeale . . . Breazeale, Saunders & O'Neil, Ltd., P.O. Box 80, Jackson, MS 39205 (601 969-7440)

Darold D. Brockhaus . . . Wipfli, Ullrich & Company, First American Center, P.O. Box 866, Wausau, WI 54401 (715 845-3111)

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John P. Eck . . . Kerber, Eck & Braeckel, 1000 Myers Bldg., Springfield, IL 62701 (217 789-0960)

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Robert F. Gannon – Manager, MAP, Industry and Practice Management (212 575-3826)

MANAGEMENT ADVISORY SERVICES EXECUTIVE COMMITTEE

OBJECTIVE: To develop and interpret standards for the conduct of management advisory services; to communicate current technical developments and assist practitioners in carrying out Management Advisory Services through, for example, practice aids and special reports; and to consider developments that might affect MAS practices.

Joseph P. Conlon, Jr., Chairman . . . Grant Thornton, Prudential Plaza, 6th Fl., Chicago, IL 60601 (312 856-0200)

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STAFF AIDE:

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COMPUTER APPLICATIONS SUBCOMMITTEE

OBJECTIVE: To develop material on computer-based application systems for publication in MAS Technical Practice Aids (client applications), Computer Guidelines (practice applications) or other appropriate Institute series or periodicals.

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Bruce F. Malott. . . Meyners + Company, 300 Central SW, Ste. 1040, Albuquerque, NM 87102 (505 842-8290)

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G. Tim Orwick. . . MSA Government Systems, 2360 South Gray Dr., Lakewood, CO 80227 (303 877-1234)

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Linda D. Smith. . . Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis, MO 63105 (314 727-8150)

Donald J. Zehner, Jr. . . Smith, Thompson, Wihebrink & Co., Inc., 300 East Broadway, Ste. 501, P.O. Box 877, Logansport, IN 47947 (219 722-2550)

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Monte N. Kaplan - Technical Manager, Management Advisory Services (212 575-7057)

EDP TECHNOLOGY RESEARCH SUBCOMMITTEE

OBJECTIVE: To study and report on EDP technology as it affects CPAs.

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Steven E. Sacks – Senior Technical Advisor, Management Advisory Services (212 575-3647)

MAS EDUCATION AND INFORMATION SUBCOMMITTEE

OBJECTIVE: To develop and oversee MAS Division Conference programs; to increase the availability of MAS education and information materials to those within and outside the profession; to participate in the development of MAS education and information materials by the Institute and other bodies; and to visit colleges and universities to inform students and faculty members about MAS.

Richard S. Savich, Chairman . . . University of Southern California, School of Accounting, Los Angeles, CA 90089 (213 743-2426)

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MAS PRACTICE STANDARDS AND ADMINISTRATION SUBCOMMITTEE

OBJECTIVE: To develop and interpret Statements on Standards for Management Advisory Services for the MAS Executive Committee; and to develop material to be published as MAS Practice Administration Aids.

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Steven E. Sacks – Senior Technical Advisor, Management Advisory Services
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**MAS SMALL BUSINESS CONSULTING PRACTICES
SUBCOMMITTEE**

OBJECTIVE: To develop material to be published as MAS Small Business Consulting Practice Aids; to help make practitioners aware of these aids and to provide guidance in their use; and to undertake other projects that would enhance a practitioner's ability to provide advice and assistance to small business clients.

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MAS TECHNICAL AND INDUSTRY CONSULTING PRACTICES SUBCOMMITTEE

OBJECTIVE: To identify subjects for proposed MAS Technical and Industry Consulting Practice Aids; and to encourage practitioners outside the MAS Division to author such practice aids, when appropriate, and to provide guidance to volunteer authors.

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Mark L. Mroczkowski . . . Own Account, 101 East Kennedy Blvd., Ste. 1785, Tampa, FL 33602 (813 229-2090)

David M. Murray, Jr. . . . J.G. Hodgson & Co., Inc., 700 Purchase St., 5th Fl., New Bedford, MA 02740 (617 990-2600)

Gregson Parker . . . Babicky, Venne, Bunce & Parker, P.C., 2000 SW 1st, Ste. 430, Portland, OR 97201 (503 224-5910)

Ira H. Somach . . . Hoffman, Raich, Fine & Company, 90 Merrick Ave., East Meadow, NY 11554 (516 466-8800)

Sue Y. Whitt . . . Millsaps College, P.O. Box 15490, STA A, Jackson, MS 39210 (601 354-5201)

STAFF AIDES:

Monroe S. Kuttner - Director, Management Advisory Services (212 575-6363)

Monte N. Kaplan - Technical Manager, Management Advisory Services (212 575-7057)

MEMBERS IN GOVERNMENT COMMITTEE

OBJECTIVE: To advise other committees and boards on the interests and needs of members in government and implement programs for this segment of the membership.

Tom L. Allen, Chairman . . . Utah State Auditor, State Capitol, Rm. 211, Salt Lake City, UT 84114 (801 538-1361)

John J. Adair . . . United States General Accounting Office, 441 G St., NW, Rm. 6124, Washington, DC 20548 (202 275-9359)

Lawrence F. Alwin . . . State Auditor's Office, P.O. Box 12067, Austin, TX 78711 (512 463-5780)

Harvey John Beth . . . City of Boston, Auditor's Office, City Hall Plaza, Rm. M-4, Boston, MA 02201 (617 725-4651)

MEMBERS IN GOVERNMENT COMMITTEE (CONT'D)

Linda J. Blessing . . . State of Arizona, Auditor General's Office, 2700 North Central, Ste. 700, Phoenix, AZ 85004 (602 255-4385)

Dennis F. Dycus . . . Comptroller of the Treasury, Division of Municipal Audit, 1600 James K. Polk State Office Bldg., Nashville, TN 37219 (615 741-1871)

Kenneth T. Furukawa . . . Veterans Administration, Office of Inspector General, 810 Vermont Ave., NW, (52), Washington, DC 20420 (202 389-2259)

Katherine L. Garcia . . . Washoe County, 655 West Joy Lake Rd., Reno, NV 89511 (702 785-4210)

J. Dwight Hadley . . . Division of Municipal Affairs, Office of the State Comptroller, A.E.S. State Office Bldg., Albany, NY 12236 (518 474-4005)

Terrill W. Ramsey . . . City of Richmond, 900 East Broad St., Richmond, VA 23219 (804 780-5634)

Francis E. Reardon . . . U.S. Army Audit Agency, 12140 Woodcrest Executive Dr., St. Louis, MO 63141 (314 263-7720)

Edward P. Ryan . . . City of San Diego, 202 C St., Mail Station 9B, San Diego, CA 92101 (619 236-6150)

William J. Sharkey . . . Defense Contract Audit Agency, Cameron Station (4A270), Alexandria, VA 22314 (202 274-7323)

STAFF AIDE:

Karla C. Chappelle – Technical Manager, Federal Government Relations (202 737-6600)

MINORITY DOCTORAL FELLOWS COMMITTEE

OBJECTIVE: To award doctoral fellowships to minority professors from developing institutions.

Milton Wilson, Chairman . . . Howard University, School of Business and Public Administration, Washington, DC 20059 (202 636-5105)

Quinton Booker . . . Jackson State University, 145 Lambuth Ct., Jackson, MS 39206 (601 968-2414)

Joseph L. Boyd . . . Norfolk State University, School of Business, 2401 Corprew Ave., Norfolk, VA 23504 (804 623-8920)

William V. Courtney, Jr. . . . Arthur Young, 515 South Flower St., Los Angeles, CA 90071 (213 977-3409)

Walker E. Fesmire . . . University of Michigan-Flint, School of Management, Flint, MI 48503 (313 762-3160)

Ruth C. Harris . . . (Virginia Union University), 2816 Edgewood Ave., Richmond, VA 23222 (804 257-5704)

Harold Ronald Pitt . . . Northern Arizona University, College of Business, Box 15066, Flagstaff, AZ 86011 (602 523-7348)

STAFF AIDE:

Sharon L. Donahue – Manager, Minority Recruitment (212 575-7641)

MINORITY RECRUITMENT AND EQUAL OPPORTUNITY COMMITTEE

OBJECTIVE: To implement the 1969 resolution of Council to integrate the profession in fact as well as in ideal by encouraging and assisting young men and women from minority groups to prepare themselves for professional careers in accounting and encouraging public accounting firms and other business organizations to take special affirmative action to recruit and promote qualified members of minority groups.

Quiester Craig, Chairman. . . . North Carolina A&T State University, School of Business and Economics, 1601 East Market St., Greensboro, NC 27411 (919 334-7632)

Jack R. Beighley* . . . Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

Brenda S. Birkett . . . Southern University, Baton Rouge, Route 2, Box 378N, Baker, LA 70813 (504 771-5640)

Michael B. Bruno . . . Bruno & Tervalon, 650 South Pierce St., Ste. 203, New Orleans, LA 70119 (504 482-8733)

Francisco V. Diaz . . . F.V. Diaz & Co., P.C., 1415 North Loop West, Ste. 1140, Houston, TX 77008 (713 863-0566)

Barry F. Doll . . . Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 819-5027)

Don E. Dyer . . . Coopers & Lybrand, 1000 West 6th St., Los Angeles, CA 90017 (213 482-6021)

Patricia A. Foxx . . . Foxx & Company, 700 Goodall Complex, 324 West 9 St., Cincinnati, OH 45202 (513 241-1616)

Thomas A. Gavin . . . University of Tennessee, Department of Accounting, School of Business, Chattanooga, TN 37403 (615 755-4638)

Walter R. Glover . . . Philip Morris USA, 40001 Commerce Rd., P.O. Box 26603, Richmond, VA 23261 (804 274-5479)

William A. Jackson, Jr. . . . Own Account, 45 Greenwich St., Boston, MA 02120 (617 427-0768)

Jack E. Kiger . . . University of Tennessee, Department of Accounting and Business Law, Knoxville, TN 37996 (615 974-2551)

Eddie R. Munson . . . Peat Marwick Main & Co., 200 Renaissance Center, Ste. 3400, Detroit, MI 48243 (313 259-2590)

James C. Older* . . . Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0591)

Calvin E. Person . . . Calvin E. Person & Associates, 6200 North Central Expressway, Ste. 222, Dallas, TX 75206

Peter Pesce* . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

John E. Price . . . North Texas State University, P.O. Box 13677, Denton, TX 76203 (817 565-3097)

Samuel R. Randolph . . . International Paper Company, 6901 Grierson St., Moss Point, MS 39563 (601 475-3451)

Virginia B. Robinson . . . U.S. General Accounting Office, 441 G St., NW, Rm. 6015, Washington, DC 20548 (202 275-9513)

STAFF AIDE:

Sharon L. Donahue - Manager, Minority Recruitment (212 575-7641)

* Consultant

NOMINATIONS COMMITTEE

OBJECTIVE: To provide for continuity of leadership and add distinction to the organization by nominating the best of the profession for officers, Council and the Board of Directors.

J. Michael Cook, Chairman. . . . Deloitte, Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0602)

Brenda T. Acken. . . . South Atlantic Coal Company, Inc., 127 North St., P.O. Box 1614, Bluefield, WV 24701 (304 325-7171)

Robert T. Ciesick. . . . Meaden & Moore, 1010 Huntington Bldg., Cleveland, OH 44115 (216 241-3272)

Sidney F. Jarrow. . . . Doty, Jarrow & Co., 20 North Wacker Dr., Ste. 2720, Chicago, IL 60606 (312 977-2000)

Charles B. Larson. . . . Own Account, 3300 Dale Ave., St. Joseph, MO 64506 (816 753-3870)

Harold E. Quill. . . . McGladrey Hendrickson & Pullen, One Independence Center, Ste. 1000, Charlotte, NC 28246 (704 333-9003)

Sanford Rogoff. . . . Rogoff, Diamond & Walker, P.O. Box 25707, Albuquerque, NM 87125 (505 242-5271)

Ronnie Rudd. . . . Arthur Andersen & Co., 711 Louisiana, Ste. 1300, Houston, TX 77002 (713 237-5046)

Gary L. Schaugaard. . . . Trico Capital Management, 117 East Colorado Blvd., Ste. 500, Pasadena, CA 91105 (818 351-9666)

K. Fred Skousen. . . . Brigham Young University, School of Accountancy, 560 TNRB, Provo, UT 84602 (801 378-4236)

Stanley Weinstein. . . . Mann Judd Landau, 230 Park Ave., New York, NY 10169 (212 661-5500)

STAFF AIDE:

Donald J. Schneeman – General Counsel and Secretary (212 575-6469)

NOT-FOR-PROFIT ORGANIZATIONS COMMITTEE

OBJECTIVE: To develop recommendations for the profession in connection with all matters concerning services provided by the profession to not-for-profit organizations, including such matters as accounting, auditing, tax, and CPE.

Charles Kirkland, Chairman. . . . Kirkland & Associates, 211 Center St., Hobart, IN 46342 (219 947-1113)

Virginia L. Baeten. . . . Community Service Center, 1673 Dousman St., P.O. Box 10766, Green Bay, WI 54307 (414 494-8791)

Paul K. Brace. . . . Poccia & Brace, 7 Dempsey Pl., Eastchester, NY 10709 (914 793-7699)

Robert D. Clyde. . . . Arthur Andersen & Co., 901 Main St., Dallas, TX 75202 (214 741-8308)

Richard L. Cook. . . . Cook & Freedman, A.C., 3600 Wilshire Blvd., Ste. 1918, Los Angeles, CA 90010 (213 389-2196)

Allen L. Fetterman. . . . Loeb & Troper, 270 Madison Ave., New York, NY 10016 (212 889-7880)

Leon E. Hay. . . . University of Arkansas, Business Administration-204, Fayetteville, AR 72701 (501 575-6123)

William R. Hazelton. . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2387)

Judith A. Kamnikar. . . . Auburn University at Montgomery, Department of Accounting and Finance, Montgomery, AL 36193 (205 271-9490)

Richard F. Larkin. . . . Price Waterhouse, 6500 Rock Spring Dr., Bethesda, MD 20817 (301 493-2640)

Frances A. Mlocek. . . . U.S. Catholic Conference, 1312 Massachusetts Ave., NW, Washington, DC 20005 (202 659-6781)

Peter Nessen. . . . Assistant Secretary of Administration & Finance, State House, Boston, MA 02133 (617 727-0342)

Quentin A. Squires. . . . Peat Marwick Main & Co., Park Avenue Plaza, 55 East 52nd St., New York, NY 10055 (212 909-5346)

Nile J. Webb. . . . Deloitte Haskins & Sells, 1001 Pennsylvania Ave., NW, Ste. 350, Washington, DC 20004 (202 879-5360)

STAFF AIDE:

Patrick M. Finnegan – Technical Manager, Accounting Standards
(212 575-7073)

PERSONAL FINANCIAL PLANNING EXECUTIVE COMMITTEE

OBJECTIVE: To plan, initiate, supervise and coordinate projects, programs and activities of the personal financial planning division under the control of the AICPA Board of Directors. The committee assists in developing statements made by the AICPA in the area of personal financial planning.

Michael A. Azorsky, Chairman. . . . Mayer Hoffman McCann, 420 Nichols Rd., Kansas City, MO 64112 (816 753-3870)

Michele R. Bourgerie. . . . Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2635)

John R. Connell. . . . Touche Ross & Co., 370 17th St., Ste. 2600, Denver, CO 80202 (303 861-4462)

Richard L. Dougherty. . . . Dougherty & Company, 606 South Olive St., Ste. 1500, Los Angeles, CA 90014 (213 622-1244)

John F. Edgar, Jr. . . . Windham, Brannon & Co., 615 Peachtree St., NE, P.O. Box 54226, Atlanta, GA 30379 (404 898-2000)

D. Larry Fowler. . . . Searing, Gitelson & Keeslar, P.S., 211 Morris Ave. South, Renton, WA 98057 (206 226-6200)

William J. Goldberg. . . . Peat Marwick Main & Co., 3000 Republic Bank Center, P.O. Box 4545, Houston, TX 77210 (713 224-4262)

Charles E. Keller III. . . . Keller, Zanger, Bissell & Company, 201 Thomas Johnson Dr., Frederick, MD 21701 (301 663-8600)

Stuart Kessler. . . . Goldstein, Golub, Kessler & Company, P.C., 245 Park Ave., New York, NY 10167 (212 661-3300)

Anthony T. Krzystofik. . . . University of Massachusetts, School of Business Administration, Amherst, MA 01003 (413 545-2525)

H. William Kuehl, Jr. . . . William Kuehl, Ltd., Fidelity Bankers Bldg., Ste. 1101, 830 East Main St., Richmond, VA 23219 (804 648-9228)

Richard G. Larsen . . . Ernst & Whinney, 1225 Connecticut Ave., NW, Washington, DC 20036 (202 862-6000)

Rebecca M. Lee . . . Brooke, Freeman & Lee, 2100 South Bridge Parkway, Ste. 377, Birmingham, AL 35209 (205 870-7555)

E. Christopher Palmer . . . Own Account, 30 Colpitts Rd., Weston, MA 02193 (617 891-7755)

Howard Safer . . . Kraft Bros., Esstman, Patton & Harrell, 404 James Robertson Parkway, Ste. 103, Nashville, TN 37219 (615 242-7351)

Robert F. Warwick . . . Lowrimore, Warwick & Co., 110 Grace St., P.O. Box 661, Wilmington, NC 28402 (919 762-9671)

STAFF AIDES:

John H. Graves - Director, Technical Information (212 575-6391)

Phyllis J. Bernstein - Technical Manager, Personal Financial Planning (212 575-5713)

PERSONAL FINANCIAL PLANNING LEGISLATION AND REGULATION SUBCOMMITTEE

OBJECTIVE: To help appropriate AICPA committees develop statements of position. To monitor activities on legislation and regulation on federal government regulatory and state licensing activities for impact on the CPA PFP practitioner. The subcommittee will work closely with the Government Affairs Committee, the AICPA State Legislation Committee and state society committees.

Paul V. Breazeale, Chairman . . . Breazeale, Saunders & O'Neil, Ltd., P.O. Box 80, Jackson, MS 39205 (601 969-7440)

John F. Edgar, Jr. . . . Windham, Brannon & Co., 615 Peachtree St., NE, P.O. Box 54226, Atlanta, GA 30379 (404 898-2000)

William J. Goldberg . . . Peat Marwick Main & Co., 3000 Republic Bank Center, P.O. Box 4545, Houston, TX 77210 (713 224-4262)

Harvey B. Grant . . . Own Account, 1500 3rd St., Ste. C, Napa, CA 94559

Paul D. Koehler . . . Laventhol & Horwath, 3699 Wilshire Blvd., Los Angeles, CA 90010 (213 381-5393)

Curtis C. Verschoor . . . DePaul University, School of Accountancy, 25 East Jackson Blvd., Chicago, IL 60604 (312 381-8115)

Robert E. Zobel . . . Touche Ross & Co., 100 Chopin Plaza, Ste. 700, Miami, FL 33131 (305 377-4000)

STAFF AIDE:

Phyllis J. Bernstein - Technical Manager, Personal Financial Planning (212 575-5713)

PERSONAL FINANCIAL PLANNING PRACTICE SUBCOMMITTEE

OBJECTIVE: To identify practice problems and develop practice management, technical, and marketing practice aids. To develop nonauthoritative statements on responsibilities in PFP. To identify ethical concerns and work with the Ethics Division to resolve those concerns.

D. Larry Fowler, Chairman . . . Searing, Gitelson & Keeslar, P.S., 211 Morris Ave. South, Renton, WA 98057 (206 226-6200)

Robert M. Barbacane . . . Barbacane, Thornton & Company, 202 Bancroft Bldg., 3411 Silverside Rd., Wilmington, DE 19810 (302 478-8940)

Michele R. Bourgerie . . . Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2635)

Martha S. Dalton . . . Seidman & Seidman/BDO, 555 North Pleasantburg Dr., Ste. 160, Greenville, SC 29607 (803 242-9786)

Dirk L. Edwards . . . Edwards & Meyers, 1331 SW Broadway, Ste. 200, Portland, OR 97201 (503 222-4708)

Robert L. Fasani . . . Hauk, Fasani & Company, P.C., 5 American Dr., St. Louis, MO 63043 (314 434-0059)

Alan W. Legatz . . . Own Account, 240 State St., Harbor Beach, MI 48441 (517 479-3315)

William H. Mears, Jr. . . . Ernst & Whinney, 787 Seventh Ave., New York, NY 10019 (212 830-5105)

Kevin F. Roach . . . Price Waterhouse, 153 East 53rd St., New York, NY 10022 (212 371-2000)

Steven N. Strauss . . . Wolff & Strauss, P.C., 7733 Forsyth Blvd., Ste. 1850, St. Louis, MO 63105 (314 862-5700)

Stuart J. Zimmerman . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave., Clayton, MO 63105 (314 727-8150)

STAFF AIDE:

Lailani Moody – Technical Manager, Personal Financial Planning (212 575-3658)

PERSONAL FINANCIAL PLANNING PROFESSIONAL EDUCATION SUBCOMMITTEE

OBJECTIVE: To monitor, provide input and maintain relationships with the AICPA CPE Division and other educational groups. The subcommittee will review content of all AICPA CPE courses relating to PFP.

Jack Marzluft, Chairman . . . Jack M. Marzluft, Inc., 185 Front St., Ste. 108, Danville, CA 94526 (415 838-9600)

Robert Edward Bertucelli . . . Bertucelli, Barragato & Co., 9 Brooksite Dr., Smithtown, NY 11787 (516 724-7900)

Barry C. Broden . . . University of Hartford Tax Institute, 200 Bloomfield Ave., West Hartford, CT 06117 (203 243-4271)

Fred H. Gage . . . Baden, Conrad, Gage & Schroeder, 400 Metro Bldg., 202 West Berry, Fort Wayne, IN 46802 (219 422-2551)

Ronald S. Kearns . . . Smith Elliott Kearns & Company, 804 Wayne Ave., Chambersburg, PA 17201 (717 263-3910)

Don C. Marshall . . . California State University, Department of Accounting, 5500 University Parkway, San Bernardino, CA 92407 (714 887-7826)

Linda Pickthorne-Fletcher* . . . West Chester University, School of Business & Public Affairs, West Chester, PA 19383 (215 436-2824)

Raymond L. Poole . . . Matrix-Consultant to CPAs, Park 77, Ste. 3B, 50 West 77 St., New York, NY 10024

STAFF AIDE:

Phyllis J. Bernstein – Technical Manager, Personal Financial Planning (212 575-5713)

* Consultant

PERSONAL FINANCIAL PLANNING SPECIALIZATION SUBCOMMITTEE

OBJECTIVE: To monitor, provide input and maintain relations with AICPA Specialization Committee.

John R. Connell, Chairman . . . Touche Ross & Co., 370 17th St., Ste. 2600, Denver, CO 80202 (303 861-4462)

Isabelle V. Curtiss . . . Smith, Curtiss & Company, P.C., 115 North Main St., Southington, CT 06489 (203 621-6888)

Allen B. Gluck . . . Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

Richard Barry Johnson . . . Rylander, Clay & Opitz, 1414 West Randol Mill Rd., Arlington, TX 76012 (817 861-9520)

George E. Marucci . . . Marucci, Ortals, Annett & Geisel, 133 Long Ln., Upper Darby, PA 19082 (215 734-1800)

E. Christopher Palmer . . . Own Account, 30 Colpitts Rd., Weston, MA 02193 (617 891-7755)

Howard Safer . . . Kraft Bros., Esstman, Patton & Harrell, 404 James Robertson Parkway, Ste. 103, Nashville, TN 37219 (615 242-7351)

STAFF AIDE:

Phyllis J. Bernstein - Technical Manager, Personal Financial Planning (212 575-5713)

POSTBACCALAUREATE EDUCATION REQUIREMENT COMMITTEE

OBJECTIVE: To develop a program for legislative implementation of a post-baccalaureate education requirement to sit for the CPA examination; to give advice and assistance in achieving a postbaccalaureate education requirement to key states selected by reason of their significance as national leaders or the likelihood of successful implementation; and to seek the support, cooperation, and participation of the state societies, of the state boards of accountancy, and of other professional organizations in developing and implementing the program.

A. Tom Nelson, Chairman . . . (University of Utah), 2155 Pheasant Way, Salt Lake City, UT 84121 (801 581-7431)

Claude E. Blankenship . . . Claude E. Blankenship & Company, 428 Wilson Pike Circle, Brentwood, TN 37027 (615 377-3197)

Raymond L. Crippen . . . Crippen and Crippen, 850 East Fort King St., Ocala, FL 32671 (904 732-4260)

B. Gary Dando . . . Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

Michael A. Diamond . . . University of Southern California, School of Accounting, Los Angeles, CA 90089

Donald N. Jones . . . Peat Marwick Main & Co., 770 East Shaw Ave., Ste. 300, Fresno, CA 93710 (209 224-1536)

Herman J. Lowe . . . H.J. Lowe & Company, 1881 Wooddale Blvd., Baton Rouge, LA 70806 (504 924-1772)

Bert N. Mitchell . . . Mitchell, Titus & Co., Two Park Ave., New York, NY 10016 (212 686-4777)

Belverd E. Needles, Jr. . . . DePaul University, 25 East Jackson Blvd., Chicago, IL 60604 (312 321-7820)

Ronnie Rudd . . . Arthur Andersen & Co., 711 Louisiana, Ste. 1300, Houston, TX 77002 (713 237-5046)

John Patrick Thomas . . . Thomas and Thomas, 701 Arkansas Blvd., Texarkana, AR 75502 (501 773-2168)

Thomas S. Watson, Jr. . . . Watson, Rice & Company, 1110 Vermont Ave., NW, Ste. 1260, Washington, DC 20005 (202 628-0833)

STAFF AIDES:

Beatrice C. Sanders – Relations with Educators (212 575-6434)

Ralph N. Villanova – Technical Manager, State Legislation Department (212 575-6210)

PRACTICE GROUP B ADVISORY COMMITTEE

OBJECTIVE: To provide a forum to medium size firms for exchange of views on issues particular to their practices so as to provide input to existing committees and boards. Group B Advisory Committee does not itself establish policy or standards.

Ronald S. Cohen, Chairman . . . Crowe, Chizek and Company, 330 East Jefferson Blvd., P.O. Box 7, South Bend, IN 46624 (219 236-8677)

STAFF AIDE:

Donald J. Schneeman – General Counsel and Secretary (212 575-6469)

PROFESSIONAL ADVERTISING SPECIAL COMMITTEE

OBJECTIVE: To consider the use of professional advertising as a means of educating the public about the CPA profession.

Edward A. Weinstein, Chairman . . . Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

Arthur F. Dignam . . . National Broadcasting Company, 30 Rockefeller Plaza, New York, NY 10112 (212 664-5421)

Ellen J. Feaver . . . State of Montana, Department of Administration, Sam W. Mitchell Bldg., Rm. 155, Helena, MT 59620 (406 444-2032)

Arthur W. Hoffman . . . Mayer Hoffman McCann, 420 Nichols Rd., Kansas City, MO 64112 (816 753-3870)

Charles Kaiser, Jr. . . . Pannell Kerr Forster, One Wilshire Blvd., Ste. 1800, 624 South Grand Ave., Los Angeles, CA 90017 (213 680-0900)

Stuart Kessler . . . Goldstein, Golub, Kessler & Company, P.C., 245 Park Ave., New York, NY 10167 (212 661-3300)

Herman J. Lowe . . . H.J. Lowe & Company, 1881 Wooddale Blvd., Baton Rouge, LA 70806 (504 924-1772)

Bruce N. Lowery . . . Seidman & Seidman/BDO, 99 Monroe, NW, Ste. 800, Grand Rapids, MI 49503 (616 774-7000)

Arlene J. Lurie . . . The City of New York Human Resources Administration, 250 Church St., Office of Audit, New York, NY 10013 (212 553-6592)

James P. Martin, Jr.* . . . Georgia Society of CPAs, Tower Pl., Ste. 1980, 3340 Peachtree Rd., NE, Atlanta, GA 30026 (404 231-8676)

Gary John Previts . . . Case Western Reserve University, Weatherhead School of Management, Cleveland, OH 44106 (216 368-2074)

Howard Safer . . . Kraft Bros., Esstman, Patton & Harrell, 404 James Robertson Parkway, Ste. 103, Nashville, TN 37219 (615 242-7351)

STAFF AIDES:

Jerome Walsh - Public Relations Coordinator, Public Relations (212 575-5497)

William J. Corbett - Vice President, Communications (212 575-7089)

PROFESSIONAL ETHICS EXECUTIVE COMMITTEE

OBJECTIVE: To develop standards of ethics, promote understanding and voluntary compliance with such standards, establish and present apparent violations of the standards and the AICPA's bylaws to the Joint Trial Board for disciplinary action, improve the profession's enforcement procedures, and coordinate the subcommittees of the Professional Ethics Division.

Marilyn A. Pendergast, Chairman . . . Urbach, Kahn & Werlin, 400 Financial Plaza, Burlington, VT 05401 (802 864-6833)

William A. Bonfield . . . Bonfield & Company, S.C., 740 North Plankinton Ave., Milwaukee, WI 53203 (414 276-2160)

Robert W. Burmester . . . Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2345)

Raymond L. Dever . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2802)

Lamar W. Gardner, Jr. . . . Own Account, 1 Riverwalk Pl., Ste. 1290, 700 North St. Marys, San Antonio, TX 78205 (512 226-4373)

Gary B. Goolsby . . . Arthur Andersen & Co., 711 Louisiana, Ste. 1300, Houston, TX 77002 (713 237-2323)

Julian E. Jacoby . . . Laventhol & Horwath, 919 Third Ave., New York, NY 10022 (212 980-3100)

James I. Konkell . . . Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

William D. Lohrey . . . Lohrey and Jay, 4312 East 51st St., Tulsa, OK 74135 (918 492-8266)

James H. Naus . . . Crowe, Chizek & Company, 1 American Square, Ste. 3000, P.O. Box 82011, Indianapolis, IN 46282 (317 632-8989)

Claude Nixon, Jr. . . . Bourgeois, Bennett, Thokey & Hickey, 111 Veterans Blvd., Ste. 800, Metairie, LA 70005 (504 831-4949)

L. Glenn Perry . . . Peat Marwick Main & Co., 345 Park Ave., New York, NY 10154 (212 872-6508)

Richard E. Piluso . . . Loews Corporation, 666 Fifth Ave., New York, NY 10103 (212 841-8872)

John T. Schiffman . . . Smith, Batchelder & Rugg, Etna Rd., HC61, Box 13-B, Lebanon, NH 03766 (603 448-6500)

Joseph H. Todd . . . Todd Rivenbark & Puryear, 315 Dick St., P.O. Box 707, Fayetteville, NC 28302 (919 323-3600)

STAFF AIDE:

Herbert A. Finkston - Director, Professional Ethics (212 575-6209)

* Consultant

GOVERNMENTAL TECHNICAL STANDARDS SUBCOMMITTEE

OBJECTIVE: To assist the Executive Committee of the division in developing ethical standards with respect to technical competence in governmental audits; in promoting understanding of and voluntary compliance with such standards; and, in cooperation with state societies, in investigating complaints alleging violation of AICPA technical and ethical standards.

Harry J. Becker, Jr., *Chairman*. . . Coopers & Lybrand, 1000 Morgan Keegan Tower, 50 North Front St., Memphis, TN 38103 (901 529-1100)

Eula Adams. . . Touche Ross & Co., 225 Peachtree St., NE, Ste. 1400, Atlanta, GA 30043 (404 586-6760)

Ronald Benjamin. . . Mitchell, Titus & Company, Two Park Ave., New York, NY 10016 (212 686-4777)

Jake D. Dunton. . . Blue & Co., 9100 Keystone Crossing, Ste. 500, P.O. Box 80069, Indianapolis, IN 46280 (317 848-8920)

Glenn L. Goodwin. . . Seidman & Seidman/BDO, 99 Monroe, NW, Ste. 800, Grand Rapids, MI 49503 (616 774-7000)

J. Michael Inzina. . . Hill, Inzina & McGrew, 701 East Madison, P.O. Box 631, Bastrop, LA 71221 (318 281-4492)

Edward M. Klasny. . . Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

Kenneth J. Kunkel. . . Plante & Moran, P.O. Box 307, Southfield, MI 48037 (313 352-2500)

Stanley H. Malis. . . Pannell Kerr Forster, 101 Pearl St., Hartford, CT 06103 (203 525-1509)

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Ruth M. Hanauer – Technical Manager, Professional Ethics (212 575-6215)

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INDEPENDENCE-BEHAVIORAL STANDARDS SUBCOMMITTEE

OBJECTIVE: To assist the Executive Committee of the division in developing ethical standards with respect to independence, integrity and objectivity, responsibilities to clients, and other responsibilities and practices; in promoting understanding of and voluntary compliance with such standards; and, in cooperation with state societies and state boards, in investigating cases where standards may have been violated.

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INDEPENDENCE-BEHAVIORAL STANDARDS SUBCOMMITTEE (CONT'D)

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STAFF AIDE:
Gregory J. Furke - Senior Technical Manager, Professional Ethics (212 575-3841)

TECHNICAL STANDARDS SUBCOMMITTEE

OBJECTIVE: To assist the Executive Committee of the division in developing ethical standards with respect to competence and technical matters; in promoting understanding of and voluntary compliance with such standards; and, in cooperation with state societies and state boards, in investigating cases where standards may have been violated.

Julian E. Jacoby, Chairman . . . Laventhol & Horwath, 919 Third Ave., New York, NY 10022 (212 980-3100)
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PROFESSIONAL ETHICS AREA PLANNING SUBCOMMITTEES

OBJECTIVE: To act as a forum on emerging ethics issues, to exchange information on procedures to increase the effectiveness of AICPA and state society ethics committees and to improve communications among them.

AREA I – CONNECTICUT, MAINE, MASSACHUSETTS, NEW HAMPSHIRE, NEW JERSEY, NEW YORK, PENNSYLVANIA, RHODE ISLAND, VERMONT

James I. Konkell, Chairman . . . Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

AREA II – ALABAMA, DELAWARE, DISTRICT OF COLUMBIA, FLORIDA, GEORGIA, KENTUCKY, MARYLAND, MISSISSIPPI, NORTH CAROLINA, PUERTO RICO, SOUTH CAROLINA, TENNESSEE, VIRGIN ISLANDS, VIRGINIA, WEST VIRGINIA

Joseph H. Todd, Chairman . . . Todd Rivenbark & Puryear, 315 Dick St., P.O. Box 707, Fayetteville, NC 28302 (919 323-3600)

AREA III – ILLINOIS, INDIANA, IOWA, KANSAS, MICHIGAN, MINNESOTA, MISSOURI, NEBRASKA, NORTH DAKOTA, OHIO, SOUTH DAKOTA, WISCONSIN

Julian E. Jacoby, Chairman . . . Laventhol & Horwath, 919 Third Ave., New York, NY 10022 (212 980-3100)

AREA IV – ARKANSAS, LOUISIANA, NEW MEXICO, OKLAHOMA, TEXAS

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AREA V – ALASKA, ARIZONA, CALIFORNIA, COLORADO, GUAM, HAWAII, IDAHO, MONTANA, NEVADA, OREGON, UTAH, WASHINGTON, WYOMING

Robert W. Burmester, *Chairman*. . . Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2345)

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George R. Dick – Vice President, Review and Regulation (212 575-6474)

Herbert A. Finkston – Director, Professional Ethics (212 575-6209)

PUBLIC SERVICE COMMITTEE

OBJECTIVE: To encourage CPAs to participate in public service activities.

1. Develop programs for implementation by the AICPA, state societies and individual members to carry out. 2. Afford national recognition to CPAs honored by their state societies with Public Service Awards. 3. Act as a clearinghouse of information on all aspects of public service efforts undertaken by CPAs. 4. Monitor, report, publicize and recognize the public service achievements of CPAs. 5. Develop and implement cooperative efforts with other organizations in furtherance of the above objective. To provide public service on behalf of the AICPA.

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Luci de Haan – Public Relations Assistant Coordinator, Public Relations (212 575-5262)

* Consultant

PUBLIC UTILITIES COMMITTEE

OBJECTIVE: To prepare letters of comment on accounting and auditing pronouncements and proposals of the Federal Energy Regulatory Commission and legislative proposals of the Congress. To issue publications, as needed, on the application of accounting and auditing standards to public utilities including gas pipelines, electric utilities, and telecommunications companies, and to communicate with regulatory and industry officials on matters of mutual interest.

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Karla C. Chappelle – Technical Manager, Federal Government Relations (202 737-6600)

REAL ESTATE COMMITTEE

OBJECTIVE: To develop appropriate responses for all real estate accounting problems that develop in practice.

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STAFF AIDE:

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RELATIONS WITH ACTUARIES COMMITTEE

OBJECTIVE: To develop and maintain cooperative relations between CPAs and actuaries, to explore areas of concern to both groups and to advise the senior technical committees and the membership of the Institute of developments in such matters.

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STAFF AIDE:

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RELATIONS WITH STATE SOCIETIES EXECUTIVE COMMITTEE

OBJECTIVE: To foster coordination of AICPA and state society programs; to act as an advisory group to the state society division and other divisions of the AICPA as needed; and to plan and conduct the State Society Planning Conference. Past state society presidency is a prerequisite for membership on the committee.

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RELATIONS WITH THE BAR COMMITTEE

OBJECTIVE: To maintain cooperative relations between the AICPA and the American Bar Association, to identify areas of common concern to the legal and accounting professions and refer them to the appropriate bodies within the AICPA and ABA for further consideration, and to settle differences by discussion and mutual agreement.

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STAFF AIDES:

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Kenneth F. Thomas – Director, Federal Taxation (202 737-6600)

RETIREMENT COMMITTEE

OBJECTIVE: To supervise the administration of the American Institute of Certified Public Accountants Retirement Plans for proprietors, partners and their employees and for professional corporations and their employees represented in the Institute and/or a Qualified State Society, and to take such action with respect to the Plans as is authorized by the Plans or by the Institute's Board of Directors.

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SAVINGS AND LOAN ASSOCIATIONS COMMITTEE

OBJECTIVE: To prepare position statements on pronouncements and proposals of the regulatory agencies and legislative proposals of the Congress which pertain to accounting and auditing requirements in the savings and loan industry; to cooperate with and support other committees of the Institute on savings and loan related matters; and to serve the interests of the profession by sponsoring technical conferences on current accounting and auditing issues and periodic publications.

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STAFF AIDE:

Myrna H. Parker – Technical Manager, Federal Government Relations (202 737-6600)

SEC REGULATIONS COMMITTEE

OBJECTIVE: To provide advice and assistance to the SEC regarding its rules and regulations that are in effect, and those proposed, as they relate to financial statements and related matters included in SEC filings. To advise senior technical committees and Institute members regarding relevant matters.

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STAFF AIDE:
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SMALL BUSINESS COMMITTEE

OBJECTIVE: To monitor all Institute activities that are directed toward assisting small business; recommend and, where appropriate, carry out programs to promote the success of small business; and generally represent the Institute in matters affecting small business.

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Kenneth John Wunderling . . . Hood and Strong, 575 High St., Palo Alto, CA 94301 (415 327-3535)

STAFF AIDE:

Joseph F. Moraglio – Vice President, Federal Government Relations (202 737-6600)

SPECIALIZATION COMMITTEE

OBJECTIVE: To establish standards for the accreditation of specialties; to recommend an appropriate implementation program for the accreditation of specialists; to receive, consider, and recommend action to the Board of Directors on applications for accreditation of specialties; and to monitor the overall specialty program to assure consistent application of and adherence to the standards for accreditation.

Merle S. Elliott, Chairman . . . Smith Elliott Kearns & Company, P.O. Box 947, Hagerstown, MD 21741 (301 733-5020)

Robert T. Ciesick . . . Meaden & Moore, 1010 Huntington Bldg., Cleveland, OH 44115 (216 241-3272)

Mary A. Finan . . . Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-1932)

Wanda L. Lorenz . . . Lane, Gorman, Trubitt & Company, 2301 North Akard St., Ste. 200, Dallas, TX 75201 (214 871-7500)

James H. Naus . . . Crowe, Chizek & Company, 1 American Square, Ste. 3000, P.O. Box 82011, Indianapolis, IN 46282 (317 632-8989)

Leon K. Poche . . . Broussard, Poche, Lewis & Breaux, P.O. Box 307, Crowley, LA 70526 (318 783-0650)

Jerome P. Solomon . . . Pannell Kerr Forster, 100 Summer St., Boston, MA 02110 (617 423-1920)

Robert F. Warwick . . . Lowrimore, Warwick & Co., 110 Grace St., P.O. Box 661, Wilmington, NC 28402 (919 762-9671)

Michael D. Weatherwax . . . Weatherwax & Associates, 1790 30th St., Ste. 214, Boulder, CO 80301 (303 447-8886)

STAFF AIDES:

George R. Dick - Vice President, Review and Regulation (212 575-6474)

Charles A. Rhuda, Jr. - Technical Manager, Examinations (212 575-6497)

STATE LEGISLATION COMMITTEE

OBJECTIVE: To serve the public interest by seeking consistency in state accountancy legislation and regulation; to recommend needed revisions in state laws and regulations; to coordinate activities with the federal government division so that federal and state policies are in harmony; and to identify and study the use of CPA services by state governments and to advise AICPA senior technical committees and state society legislation committees regarding relevant matters with the view of encouraging the most effective utilization of the capabilities of CPAs.

William J. Murray, Chairman . . . Peat Marwick Main & Co., 150 John F. Kennedy Parkway, Short Hills, NJ 07078 (201 467-9650)

David B. Aas . . . First Western Bank, P.O. Box 1090, Minot, ND 58702 (701 857-6183)

Albert E. Cartlidge . . . Own Account, 1440 Haskell St., Reno, NV 89509 (702 329-3496)

C. Kenneth Cobb . . . Cobb & Company, P.O. Box 2298, Myrtle Beach, SC 29578 (803 449-9691)

Marie E. Dubke . . . Memphis State University, Fogelman College, School of Accountancy, Memphis, TN 38152 (901 454-2465)

David G. Efurud . . . Price Waterhouse, 101 Southwest Main, Ste. 1700, Portland, OR 97204 (503 224-9040)

Larry S. Kamanitz . . . Kamanitz, Uhlfelder & Permison, 1515 Reisterstown Rd., Ste. 304, Baltimore, MD 21208 (301 484-8700)

James M. Lane . . . Coopers & Lybrand, 501 North Orange Ave., Orlando, FL 32801 (305 843-1190)

Jimmie Lee Mason . . . Mason, Warner & Co., P.O. Box 3670, Lubbock, TX 79452 (806 797-3251)

Teresa J. McCanlies . . . Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2363)

William H. Rea . . . Rea, Gross, Logan & Co., Inc., P.O. Box 1059, Marion, IN 46952 (317 664-2366)

Richard J. Roth, Jr. . . . R.J. Roth & Co., 210 Baronne St., Ste. 1151, New Orleans, LA 70112 (504 522-0792)

Michael G. Ueltzen . . . John Waddell Accountancy Corporation, 3815 Marconi Ave., Sacramento, CA 95821 (916 488-2460)

Walter H. Webb . . . Call, Barrick, Ethridge, Webb & Co., P.O. Box 790, Cushing, OK 74023 (918 225-4216)

Frank H. Whitehand . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 507-2343)

STAFF AIDES:

George R. Dick - Vice President, Review and Regulation (212 575-6474)

Ralph N. Villanova - Technical Manager, State Legislation Department (212 575-6210)

Kenneth R. Jackson - Technical Advisor, State Legislation Department (212 575-6458)

STATE LEGISLATION AREA PLANNING SUBCOMMITTEES

OBJECTIVE: To promote the adoption of the AICPA Model Accountancy Bill, to act as a forum for the dissemination of legislative information and to foster cooperation among the area state societies and the AICPA State Legislation Committee.

AREA I – CONNECTICUT, MAINE, MASSACHUSETTS, NEW HAMPSHIRE, NEW JERSEY, NEW YORK, PENNSYLVANIA, RHODE ISLAND, VERMONT

Teresa J. McCanlies, *Chairman*. . . Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-2363)

AREA II – ALABAMA, DELAWARE, DISTRICT OF COLUMBIA, FLORIDA, GEORGIA, KENTUCKY, MARYLAND, MISSISSIPPI, NORTH CAROLINA, PUERTO RICO, SOUTH CAROLINA, TENNESSEE, VIRGIN ISLANDS, VIRGINIA, WEST VIRGINIA

James M. Lane, *Chairman*. . . Coopers & Lybrand, 501 North Orange Ave., Orlando, FL 32801 (305 843-1190)

AREA III – ILLINOIS, INDIANA, IOWA, KANSAS, MICHIGAN, MINNESOTA, MISSOURI, NEBRASKA, NORTH DAKOTA, OHIO, SOUTH DAKOTA, WISCONSIN

William H. Rea, *Chairman*. . . Rea, Gross, Logan & Co., Inc., P.O. Box 1059, Marion, IN 46952 (317 664-2366)

AREA IV – ARKANSAS, LOUISIANA, NEW MEXICO, OKLAHOMA, TEXAS

Walter H. Webb, *Chairman*. . . Call, Barrick, Ethridge, Webb & Co., P.O. Box 790, Cushing, OK 74023 (918 225-4216)

AREA V – ALASKA, ARIZONA, CALIFORNIA, COLORADO, GUAM, HAWAII, IDAHO, MONTANA, NEVADA, OREGON, UTAH, WASHINGTON, WYOMING

David G. Efurd, *Chairman*. . . Price Waterhouse, 101 Southwest Main, Ste. 1700, Portland, OR 97204 (503 224-9040)

STAFF AIDES:

Ralph N. Villanova – Technical Manager, State Legislation Department (212 575-6210)

Kenneth R. Jackson – Technical Advisor (212 575-6458)

STOCKBROKERAGE AND INVESTMENT BANKING COMMITTEE

OBJECTIVE: To maintain communications between regulatory agencies, the brokerage industry and the accounting profession; to promote the use of GAAP and adoption of sound reporting practices in the brokerage industry.

Michael J. Passarella, Chairman . . . Price Waterhouse, 153 East 53rd St., New York, NY 10022 (212 371-2000)
Barton T. Black . . . Eppler, Guerin & Turner, Inc., 2001 Bryan Tower, Ste. 2300, Dallas, TX 75201 (214 880-9000)
J. King Bourland . . . Cheshier & Fuller, Inc., P.C., 14175 Proton Rd., Dallas, TX 75244 (214 387-4300)
Jo-Ann M. Cox . . . Ernst & Whinney, 787 Seventh Ave., New York, NY 10019 (212 830-5507)
Regina A. Dolan . . . Arthur Young, 277 Park Ave., New York, NY 10172 (212 407-3372)
Michael Ferman . . . Touche Ross & Co., One World Trade Center, Ste. 9300, New York, NY 10048 (212 839-6600)
David C. Fisher . . . Salomon Brothers Inc, One New York Plaza, New York, NY 10004 (212 747-7451)
Richard C. Flowers . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212 708-4507)
Dennis P. Harrington . . . Deloitte Haskins & Sells, One World Trade Center, New York, NY 10048 (212 669-5268)
Edward H. Jones . . . Peat Marwick Main & Co., 345 Park Ave., New York, NY 10154 (212 872-3671)
Sherwood P. Larkin . . . Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
Marshall J. Levinson . . . Bear, Stearns & Co., Inc., 5 Hanover Square, New York, NY 10004 (212 820-8825)
Arthur M. Scutro, Jr. . . . Paine Webber, Inc., 1285 Avenue of the Americas, New York, NY 10019 (212 713-2737)
David J. Sheehe . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2000)
Stuart Steckler . . . Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, NY 10004 (212 422-1000)
STAFF AIDE:
Frederick R. Gill - Technical Manager, Accounting Standards (212 575-5511)

STRATEGIC PLANNING COMMITTEE

OBJECTIVE: To develop broad objectives for the AICPA and recommend strategic directions for the Institute to pursue in response to long-term issues and trends to better serve the profession and the public.

Philip B. Chenok, Chairman . . . American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)
George L. Bernstein . . . Laventhol & Horwath, 1845 Walnut St., Ste. 1900, Philadelphia, PA 19103 (215 299-1821)
Paula H.J. Cholmondeley . . . Consultant, 1928 Middlebridge Dr., Silver Spring, MD 20906 (301 871-3258)
Bernard Z. Lee . . . Seidman & Seidman/BDO, 500 Citicorp Center, 1200 Smith St., Houston, TX 77002 (713 659-6551)
Herman J. Lowe . . . H.J. Lowe & Company, 1881 Wooddale Blvd., Baton Rouge, LA 70806 (504 924-1772)
John R. Meinert . . . Hartmarx Corporation, 101 North Wacker Dr., Chicago, IL 60606 (312 372-6300)

STRATEGIC PLANNING COMMITTEE (CONT'D)

J. Curt Mingle . . . Clifton, Gunderson & Co., 808 Commercial National Bank Bldg., Peoria, IL 61602 (309 671-4560)

A. Tom Nelson . . . (University of Utah), 2155 Pheasant Way, Salt Lake City, UT 84121 (801 581-7431)

Gordon H. Scheer* . . . Colorado Society of CPAs, 7720 East Belleview Ave., Bldg. 46B, Englewood, CO 80111 (303 773-2877)

A. Marvin Strait . . . Kushinsky & Company, 102 South Tejon, Ste. 600, Colorado Springs, CO 80903 (303 471-4290)

James B. Thomas, Jr. . . . U.S. Department of Education, 400 Maryland Ave., SW, Mail Stop 2412, Washington, DC 20202 (202 453-4039)

STAFF AIDE:

Frank J. Katusak - Director, Planning and Research (212 575-5267)

TRANSPORTATION COMMITTEE

OBJECTIVE: To prepare letters of comment on accounting and auditing pronouncements and proposals of the AICPA, the FASB and governmental agencies and legislative proposals of the Congress. To issue publications, as needed, on the application of accounting and auditing standards to the trucking, railroad, airline, and water transportation industries, and to communicate with regulatory and industry officials on matters of mutual interest.

Richard N. Hamlin, Chairman . . . Peat Marwick Main & Co., One Commercial Pl., Norfolk, VA 23510 (804 622-6533)

Michael B. Becker . . . Arthur Young, 2121 San Jacinto, Ste. 700, Dallas, TX 75201 (214 969-8718)

James L. Gegg . . . Price Waterhouse, 2900 Commerce Tower, P.O. Box 13164, Kansas City, MO 64199 (816 474-6590)

Fernando Lombardi . . . Coopers & Lybrand, 2400 Eleven Penn Center, Philadelphia, PA 19103 (215 963-5009)

James H. Pendleton . . . Arthur Andersen & Co., 911 Main St., P.O. Box 13406, Kansas City, MO 64199 (816 221-4200)

James L. Ross . . . Ernst & Whinney, One North Charles St., Baltimore, MD 21201 (301 539-7940)

Benjamin Weinmann . . . Own Account, 702 Russell Ave., Gaithersburg, MD 20877 (301 840-5990)

Frederick D. Zahn . . . Deloitte Haskins & Sells, CN-1939, 111 Madison Ave., Morristown, NJ 07960 (201 682-4629)

STAFF AIDE:

Karla C. Chappelle - Technical Manager, Federal Government Relations (202 737-6600)

UPWARD MOBILITY OF WOMEN SPECIAL COMMITTEE

OBJECTIVE: To recommend strategies to strengthen the upward mobility of women in accounting.

Brenda T. Acken, Chairman . . . South Atlantic Coal Company, Inc., 127 North St., P.O. Box 1614, Bluefield, WV 24701 (304 325-7171)

* Consultant

UPWARD MOBILITY OF WOMEN SPECIAL COMMITTEE (CONT'D)

Kathryn C. Buckner . . . Georgia State University, School of Accountancy, Atlanta, GA 30303 (404 658-4475)

Eileen T. Corcoran . . . Arthur Young, One IBM Plaza, Chicago, IL 60611 (312 645-3000)

Helen T. Farhat . . . Own Account, 21 Hull Rd., Bernardsville, NJ 07924 (201 766-7382)

Welles R. Guilmartin . . . Guilmartin & Guilmartin, 505 Main St., Middletown, CT 06457 (203 347-5689)

Marjorie June . . . Glenn Ingram & Company, 150 North Wacker Dr., Chicago, IL 60606 (312 368-0220)

Thomas J. Nessinger . . . Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

James J. Tinney . . . Pannell Kerr Forster, 420 Lexington Ave., New York, NY 10017 (212 867-8000)

Samuel A. Vitkoski . . . Seidman & Seidman/BDO, Citicorp Center, 1 Sansome St., San Francisco, CA 94104 (415 397-7900)

STAFF AIDES:

Nancy Myers - Director, Industry and Practice Management (212 575-6436)

Stephanie H. Weinstein - MAP Project Administrator, Industry and Practice Management (212 575-7062)

**Future Board, Council,
and Annual Meeting Dates**

**AICPA Staff Organization
Chart**

**AICPA Committee Staff
Aides**

**Division for CPA Firms
Sponsored by AICPA**

FUTURE BOARD, COUNCIL, AND ANNUAL MEETING DATES

BOARD MEETINGS

1987

New York, New York
December 10-11
AICPA Board Room

1988

New York, New York
February 11-12
AICPA Board Room

New York, New York
April 7-8
AICPA Board Room

New York, New York
July 7-8
AICPA Board Room

New York, New York
September 8-9
AICPA Board Room

The Finance Committee
of the Board is scheduled
to meet prior to each
Board meeting.

***SPRING COUNCIL MEETINGS**

1988

Boca Raton, Florida
May 19-21
Boca Raton Hotel & Club

1989

Scottsdale, Arizona
May 22-24
(tentative)

1990

Boca Raton, Florida
May 21-23
(tentative)

ANNUAL MEETINGS

1988

Los Angeles, California
October 2-5
Biltmore/Westin Bonaventure

1989

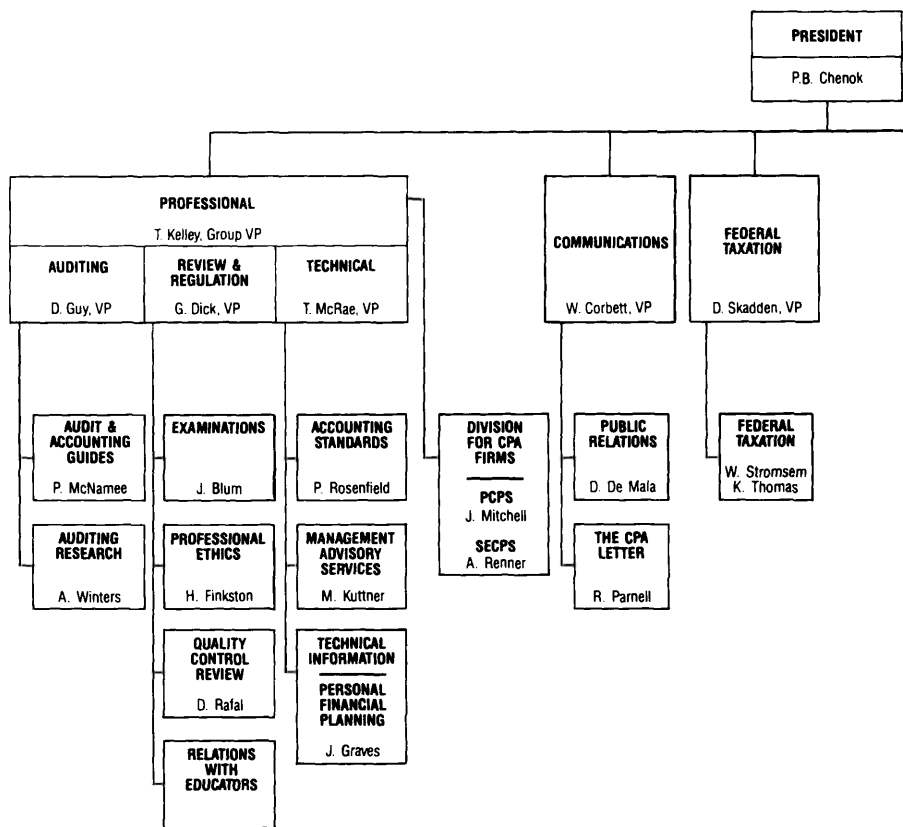
San Antonio, Texas
September 24-27
Hyatt/Marriott/Hilton

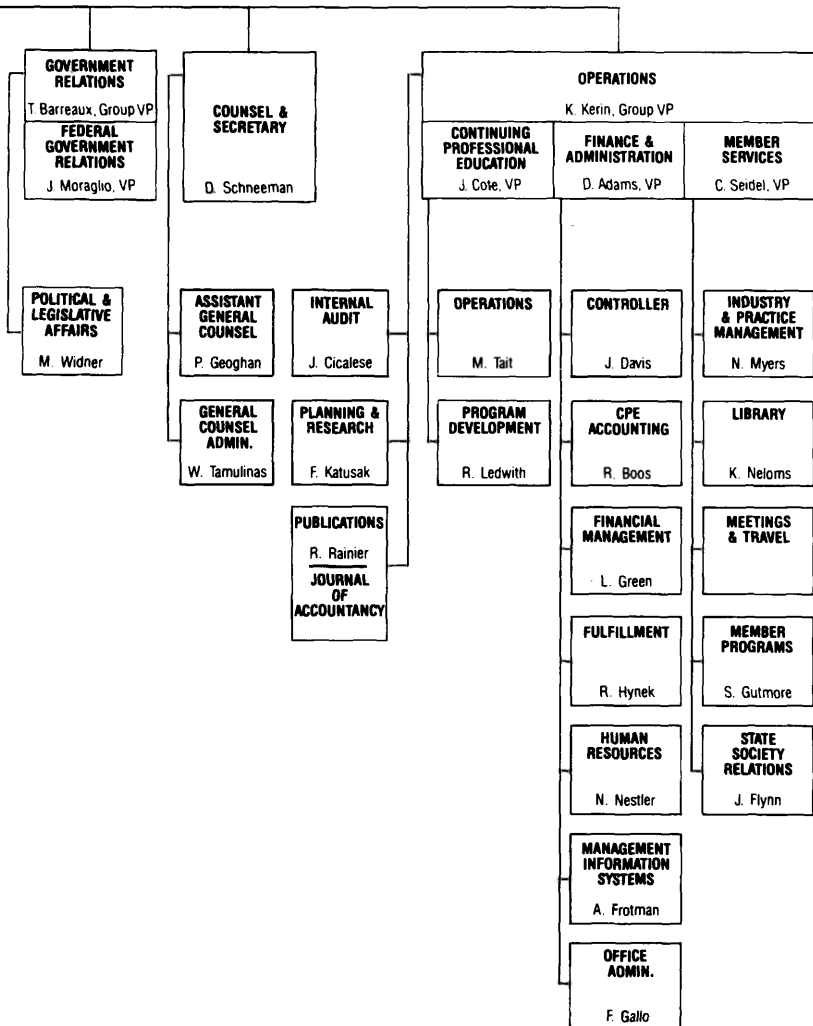
1990

Baltimore, Maryland
October 21-23
Hyatt/Sheraton/Stouffer

* The fall Council meeting is traditionally held on the Saturday preceding the annual meeting.

SENIOR STAFF – AMERICAN INSTITUTE OF



CERTIFIED PUBLIC ACCOUNTANTS

NOVEMBER 1, 1987

AICPA COMMITTEE STAFF AIDES

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Adams, Donald	Vice President	Finance & Administration	212 575-6296	10, 11
Barreaux, Theodore	Group Vice President	Government Relations	202 737-6600	10, 70
Bernstein, Phyllis	Technical Manager	Technical Information	212 575-3644	94, 95, 96
Biskin, Bruce	Senior Psychometrician	Examinations	212 575-7654	45
Blum, James	Director	Examinations	212 575-6495	43, 45
Brasell, Roger	Technical Manager	Accounting Standards	212 575-3698	74, 104
Breitner, Edith	Senior Technical Manager	Professional Ethics	212 575-6247	99, 101
Carleton, Camryn	Technical Manager	Auditing Standards	212 575-5404	36, 40
Chappelle, Karla	Technical Manager	Federal Government Relations	202 737-6600	69, 90, 103, 113
Cicalese, Jerry	Director	Internal Audit	212 575-6303	11
Clark, Hal	Manager	Information Retrieval	212 575-6393	73
Clark, James, Jr.	Technical Manager	Federal Taxation	202 737-6600	54, 57, 62
Corbett, William	Vice President	Communications	212 575-7089	98, 102
Dalessio, Anthony	Technical Manager	Auditing Standards	212 575-7070	41
deHaan, Lucille	Public Relations—Assistant Coordinator	Public Relations	212 575-5262	102
Dick, George	Vice President	Review and Regulation	212 575-6474	102, 110
Donahue, Sharon	Manager	Minority Recruitment	212 575-7641	90, 91
Dunn, William	Technical Manager	Federal Taxation	202 737-6600	55, 59
Dyson, Robert	Technical Manager	Quality Control Review	212 575-6659	124
Ferguson, Carol	Technical Manager	Federal Taxation	202 737-6600	61, 63, 66
Finkston, Herbert	Director	Professional Ethics	212 575-6209	98, 102
Finnegan, Patrick	Technical Manager	Accounting Standards	212 575-7073	93
Flynn, James	Director	State Society Relations	212 575-3882	105
Furke, Gregory	Senior Technical Manager	Professional Ethics	212 575-3841	100
Gannon, Robert	Manager, MAP	Industry & Practice Management	212 575-3826	84
Gehl, Edward	Technical Manager	Examinations	212 575-3870	44
Gill, Frederick	Technical Manager	Accounting Standards	212 575-5511	75, 112
Graves, John	Director	Technical Information	212 575-6391	73, 76, 94
Green, Leonard	Director	Financial Management	212 575-6383	12, 39, 74, 106
Gutmore, Steven	Director	Member Programs	212 575-3659	38, 74, 106
Guy, Dan	Vice President	Auditing Standards	212 575-6377	40
Hanauer, Ruth	Technical Manager	Professional Ethics	212 575-6215	99, 101
Hecht, Leonard	Technical Manager	Professional Ethics	212 575-6214	99, 101
Hoffmann, George	Technical Manager	Private Companies Practice Section	212 575-7642	123, 125
Holmes, William	Technical Manager	Federal Government Relations	202 737-6600	49, 50, 70, 71, 108
Jackson, Kenneth	Technical Advisor	State Legislation	212 575-6458	110, 111
Kaplan, Monte	Technical Manager	Management Advisory Services	212 575-7057	85, 88, 89
Karl, Edward	Technical Manager	Federal Taxation	202 737-6600	58, 61, 65
Kelley, Thomas	Group Vice President	Professional	212 575-6656	125, 127
Katusak, Frank	Director	Planning and Research	212 575-5267	68, 113
Kerin, Kenneth	Vice President	Operations	212 575-7471	47
Kosson, Aubrey	Technical Manager	Examinations	212 575-6498	44
Kuttner, Monroe	Director	Management Advisory Services	212 575-6363	85, 86, 87, 88, 89
Ledwith, Ronald, Jr.	Director	CPE Administration—Self-Study & Video	212 575-5261	48
Lemmon, Thomas	Technical Manager	Industry and Practice Management	212 575-6439	72
Lindenberg, Lawrence	Technical Manager	Examinations	212 575-3871	44

AICPA COMMITTEE STAFF AIDS

NAME	TITLE	DIVISION	TELEPHONE NO.	PAGE
Matusiak, Louis	Executive Director	Public Oversight Board	212 486-2448	129
McInnes, Mary	Coordinator	Relations with Educators	212 575-5504	36
McRae, Thomas	Vice President	Technical	212 575-6398	77
Mitchell, John	Director	Private Companies Practice Section	212 575-6359	123, 125
Monchelli, Carolyn	Technical Manager	Accounting Standards	212 575-6380	46
Moody, Lailani	Technical Manager	Personal Financial Planning	212 575-3658	95
Moraglio, Joseph	Vice President	Federal Government Relations	202 737-6600	70, 109
Morrow, John	Technical Manager	Quality Control Review	212 575-6658	128
Myers, Nancy	Director	Industry & Practice Management	212 575-6436	72, 84, 114
Parker, Myrna	Technical Manager	Federal Government Relations	202 737-6600	42, 107
Philipson, Lorrin	Curriculum Coordinator	CPE General Services	212 575-5402	49
Rafal, Dale	Director	Quality Control Review	212 575-6396	124, 128
Renner, Arthur	Director	SEC Practice Section	212 575-6367	127, 128
Rhuda, Charles, Jr.	Technical Manager	Examinations	212 575-6497	44, 110
Rosenfield, Paul	Director	Accounting Standards	212 575-6368	37
Rubin, Steven	Assistant Director	Examinations	212 575-6499	43, 44, 45
Sacks, Steven	Senior Technical Advisor	Management Advisory Services	212 575-3647	86, 87, 88
Sanders, Beatrice	Manager	Relations with Educators	212 575-6434	51, 52, 97
Schneeman, Donald	General Counsel & Secretary	General Counsel & Trial Board	212 575-6469	41, 79, 82, 83, 92, 97, 123, 127
Sgromo, Susan	Technical Manager	Technical Information	212 575-5522	76
Shaffer, Carol	Technical Manager	Federal Taxation	202 737-6600	56, 59, 66, 67
Skadden, Donald	Vice President	Federal Taxation	202 737-6600	106
Stoddard, Marilyn	Manager—Administration	Meetings & Travel	212 575-5495	39
Tait, Mary Anne	Director	CPE Operations Administration	212 575-5660	47
Tamulinas, William	Director—General Counsel Administration	General Counsel & Trial Board	212 575-3852	38, 82, 83
Thomas, Kenneth	Director	Federal Taxation	202 737-6600	53, 106
Villanova, Ralph	Technical Manager	State Legislation Department	212 575-6211	97, 110, 111
Walsh, Jerome	Public Relations Coordinator	Public Relations	212 575-5497	98
Weinstein, Stephanie	MAP Project Administrator	Industry and Practice Management	212 575-7062	114
Weiss, Judith	Technical Manager	Accounting Standards	212 575-7645	78, 104
Winters, Alan	Director	Audit Research	212 575-5510	36
Winton, Lisa	Technical Manager	Federal Taxation	202 737-6600	53, 60, 64
Zimmerer, Teresa	Manager	Communications	212 575-5573	102

DIVISION FOR CPA FIRMS SPONSORED BY AICPA PRIVATE COMPANIES PRACTICE SECTION EXECUTIVE COMMITTEE

OBJECTIVE: To improve the quality of services provided by CPA firms to private companies; to maintain an effective system of self-regulation of member firms by mandatory peer reviews; to require maintenance of appropriate quality controls and to impose appropriate sanctions on firms failing to meet membership requirements; and to provide a better means for member firms to make known their views on professional matters and establishment of technical standards.

Robert L. Israeloff, *Chairman*. . . Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley Stream, NY 11582 (516 872-3300)

Jerrell A. Atkinson. . . Atkinson & Co., Ltd., 707 Broadway, NE, P.O. Box 25246, Albuquerque, NM 87125 (505 843-6492)

Jon A. Barrows. . . Bolan, Vassar & Barrows, 3443 North Central Ave., Phoenix, AZ 85012 (602 277-4826)

J. Frank Betts. . . Ross, Eubank, Betts & Co., P.O. Box 16090, Jackson, MS 39236 (601 982-1282)

Stephen K. Bjorkman. . . Dale E. Gruntorad & Co., 202 South 11th St., Ste. 201, Lincoln, NE 68508 (402 475-4004)

William J. Bomar. . . Windham, Brannon & Co., 615 Peachtree St., Ste. 900, P.O. Box 54226, Atlanta, GA 30379 (404 875-5661)

Dennis R. Carson. . . Olsen, Thielen & Co., Ltd., 223 Little Canada Rd., St. Paul, MN 55117 (612 483-4521)

Raymond D. Falconetti. . . Faw, Casson & Co., 885 South Governors Ave., P.O. Box 516, Dover, DE 19901 (302 674-4305)

Donley Dwayne Fedders. . . Williams & Company, 814 Pierce St., P.O. Box 268, Sioux City, IA 51104 (712 252-4041)

Bruce J. Harper. . . Harper & Pearson Company, One Riverway, Ste. 1900, Houston, TX 77056 (713 622-2310)

Robert R. Harris. . . Edwards, Berger, Harris, McAlpin & Company, 111 Orange Ave., Ste. 300, Fort Pierce, FL 33450 (305 461-6120)

Ronald S. Katch. . . Katch, Tyson & Company, 191 Waukegan Rd., Northfield, IL 60093 (312 446-0550)

Don L. Keller. . . Lautze & Lautze Accountancy Corporation, 2025 Gateway Pl., Ste. 400, San Jose, CA 95110 (408 287-6840)

James Maher, Jr.. . . Duplantier, Hrapmann, Hogan & Maher, 1108 Richards Bldg., New Orleans, LA 70112 (504 586-8866)

Zeno H. Montgomery. . . Rogers, Montgomery, Devaney & Company, P.A., P.O. Box 124, Columbia, SC 29202 (803 779-5870)

James J. O'Neill. . . Hausser + Taylor, 1000 Eaton Center, Cleveland, OH 44114 (216 523-1900)

Edward H. Pendergast. . . Kennedy & Lehan, 1 Monarch Dr., North Quincy, MA 02171 (617 472-0700)

Philip W. Presnell. . . Presnell, Gage & Co., 1216 Idaho St., P.O. Box 555, Lewiston, ID 83501 (208 746-8281)

C. David Stauffer. . . Stauffer & Company, P.O. Box 391, Canon City, CO 81212 (303 275-7449)

Bernard Werner . . . Kipnis & Karchmer, 50 West 40th St., New York, NY 10018 (212 221-6330)

STAFF AIDES:

John R. Mitchell – Director (212 575-6359)

George E. Hoffmann – Technical Manager (212 575-7642)

NOMINATIONS COMMITTEE OF THE PRIVATE COMPANIES PRACTICE SECTION

OBJECTIVE: To provide effective leadership for the Private Companies Practice Section by proposing for appointments to the executive committee, members of highest calibre.

J. Michael Cook, Chairman . . . Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0602)

James G. Castellano . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis, MO 63105 (314 727-8150)

Robert T. Ciesick . . . Meaden & Moore, 1010 Huntington Bldg., Cleveland, OH 44115 (216 241-3272)

Sidney F. Jarrow . . . Doty, Jarrow & Co., 20 North Wacker Dr., Ste. 2720, Chicago, IL 60606 (312 977-2000)

Charles B. Larson . . . Own Account, 3300 Dale, St. Joseph, MO 64506 (816 753-3870)

Sanford Rogoff . . . Rogoff, Diamond & Walker, P.O. Box 25707, Albuquerque, NM 87125 (505 242-5271)

Stanley Weinstein . . . Mann Judd Landau, 230 Park Ave., New York, NY 10169 (212 661-5500)

STAFF AIDE:

Donald J. Schneeman – General Counsel and Secretary (212 575-6469)

PCPS MEMBER SERVICES COMMITTEE

OBJECTIVE: To develop and monitor services to PCPS member firms designed to improve the quality of practice, coordinating with other AICPA components when appropriate; and to develop and implement programs to encourage firms to join the PCPS.

Thomas L. Aman, Chairman . . . Toothman, Rice & Company, Goff Bldg., P.O. Drawer 2408, Clarksburg, WV 26301 (304 624-5471)

Melvin M. Bloom . . . Hochschild, Bloom & Company, 16100 Chesterfield Village Parkway, Chesterfield, MO 63017 (314 532-9525)

Steven Kaufman . . . Kaufman, Rosenbloom & Shapiro, P.A., 6931 Arlington Rd., Ste. 400, Bethesda, MD 20814 (301 657-1910)

Jerry D. Marlar . . . Valdes, McLain, Pratt & Co., 1215 Manatee Avenue West, Bradenton, FL 33505 (813 748-3666)

Judith H. O'Dell . . . Hutton, Patterson & Co., P.C., 4450 Stigma Rd., Ste. 130, Dallas, TX 75244

Stephen G. Romig . . . LaPorte, Sehrt, Romig & Hand, 2475 Canal St., New Orleans, LA 70119 (504 821-5512)

STAFF AIDE:

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PEER REVIEW COMMITTEE

OBJECTIVE: To determine that member firms, as distinguished from individuals, are maintaining and applying quality controls in accordance with standards established by the AICPA, and that member firms are meeting membership requirements.

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STAFF AIDES:

Dale E. Rafal – Director, Quality Control Review (212 575-6396)

Robert A. Dyson – Technical Manager, Quality Control Review (212 575-6659)

TECHNICAL ISSUES COMMITTEE

OBJECTIVE: To monitor technical developments that could have a significant effect on private companies and the CPA firms that serve them and, when necessary, submit comments and recommendations in support of the interests of these firms.

Edward F. Rockman, Chairman . . . Alpern, Rosenthal & Company, The Pitt Bldg., Ste. 200, 213 Smithfield St., Pittsburgh, PA 15222 (412 281-2501)

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TECHNICAL ISSUES COMMITTEE (CONT'D)

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STAFF AIDE:

George E. Hoffmann – Technical Manager, Private Companies Practice Section (212 575-7642)

JOINT COORDINATING COMMITTEE

OBJECTIVE: To facilitate coordination between the two sections on issues common to both.

James J. O'Neill, Chairman . . . Hausser + Taylor, 1000 Eaton Center, Cleveland, OH 44114 (216 523-1900)

John D. Abernathy . . . Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

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John R. Mitchell – Director, Private Companies Practice Section (212 575-6359)

SEC PRACTICE SECTION EXECUTIVE COMMITTEE

OBJECTIVE: To improve the quality of practice by CPA firms before the Securities and Exchange Commission through establishment of practice requirements for member firms; to establish and maintain an effective system of self-regulation of member firms by means of mandatory peer reviews, required maintenance of appropriate quality controls and the imposition of sanctions for failure to meet membership requirements; to enhance the effectiveness of the section's regulatory system through the monitoring and evaluation activities of an independent oversight board composed of public members; and to provide a forum for development of technical information relating to SEC practice.

John D. Abernathy, *Chairman* . . . Seidman & Seidman/BDO, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

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Howard Groveman . . . Grant Thornton, 605 Third Ave., New York, NY 10016 (212 599-0100)

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STAFF AIDES:

Thomas P. Kelley – Group Vice President, Professional (212 575-6656)

Arthur J. Renner – Director, SEC Practice Section (212 575-6367)

NOMINATIONS COMMITTEE OF THE SEC PRACTICE SECTION

OBJECTIVE: To provide effective leadership for the SEC Practice Section by proposing for appointments to the executive committee, members of highest calibre.

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STAFF AIDE:

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PEER REVIEW COMMITTEE

OBJECTIVE: To determine that member firms, as distinguished from individuals, are maintaining and applying quality controls in accordance with standards established by the AICPA, and that member firms are meeting membership requirements.

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Harry B. De Verter, Jr. . . . Tait, Weller & Baker, 1400 North American Bldg., 121 South Broad St., Philadelphia, PA 19107 (215 545-1115)

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STAFF AIDES:

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John F. Morrow – Technical Manager, Quality Control Review (212 575-6658)

SPECIAL INVESTIGATIONS COMMITTEE

OBJECTIVE: To assist in providing reasonable assurance to the public and to the profession that member firms are complying with professional standards in the conduct of their practice before the Securities and Exchange Commission by identifying corrective measures, if any, that should be taken by a member firm involved in a specific alleged audit failure.

William D. Hall, Chairman . . . Retired, 345 North Batavia Ave., Batavia, IL 60510 (312 879-2033)

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J. David Moxley . . . Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 955-4106)

Joseph A. Zulfer . . . Retired, 2837 Scott Crescent, Flossmoor, IL 60422 (312 798-3524)

STAFF AIDE:

Arthur J. Renner – Director, SEC Practice Section (212 575-6367)

SEC PRACTICE SECTION PUBLIC OVERSIGHT BOARD

OBJECTIVE: To monitor and evaluate the regulatory and sanction activities of the peer review and executive committees to assure their effectiveness, and to make recommendations to the executive committee for improvements in the operations of the section.

A.A. Sommer, Jr.,* *Chairman*. . . Morgan, Lewis & Bockius, 1800 M St., NW, Washington, DC 20036 (202 872-7643)

Robert K. Mautz, *Vice Chairman*. . . Editor, Accounting Horizons, 684 East 4149 South, Salt Lake City, UT 84107 (801 265-0116)

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Paul W. McCracken* . . . University of Michigan, 220 Graduate School of Business Administration, Ann Arbor, MI 48109 (313 764-1581)

STAFF AIDE:

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STATE SOCIETY OFFICES

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